

ANNUAL REPORT

*C. H. Sutton*

OF THE

COMPTROLLER GENERAL,

OF THE

STATE OF GEORGIA,

MADE TO

THE GOVERNOR,

OCTOBER 21, 1862.

---

BOUGHTON, NISBET & BARNES, STATE PRINTERS  
MILLEDGEVILLE, GA.

1862.

TREASURY ROOM

COL. GEORGE WASHINGTON FLOWERS  
MEMORIAL COLLECTION



DUKE UNIVERSITY LIBRARY  
DURHAM, N. C.

PRESENTED BY  
W. W. FLOWERS

# ANNUAL REPORT

OF THE

COMPTROLLER GENERAL,<sup>s</sup> *Office*

OF THE

STATE OF GEOURGIA,

MADE TO

**THE GOVERNOR,**

OCTOBER 21, 1862.

---

BOUGHTON, NISBET & BARNES, STATE PRINTERS  
MILLEDGEVILLE, GA.

1862.





1862

#93

11-27-1862  
Flower Collection

## REPORT.

COMPTROLLER GENERAL'S OFFICE, }  
MILLEDGEVILLE, OCT. 21, 1862. }

*To His Excellency, JOSEPH E. BROWN, Governor :*

SIR : In compliance with the provisions of Acts of December 28th, 1843, and December 11th, 1859, I have the honor to lay before your Excellency a statement of the receipts and disbursements at the Treasury during the fiscal year 1862, showing at the end of the year, a

*Cash balance in the Treasury of*.....\$693,002 42.

The appropriations undrawn amount to \$519,373 51 ; leaving a balance in the Treasury of \$173,628 91, after paying all appropriations for the political year 1862.

In this statement, of course the unexpended balance of \$2,918,995 75 of the \$5,000,000 Military Appropriation is not included. Only \$50,000 of this fund is included in this statement, as it is believed that that sum will cover all possible demands upon that fund—unless the enemy should come upon our mainland this winter, and it may become necessary to again call out the citizens of the State, in her defence.

*Good Assets belonging to the State.*

In compliance also with the Act of 1859, I herewith furnish a statement of the "Assets belonging to the State," as shown by the books of the Treasury and Comptroller General's office, viz :

3724 A

~~3027~~

1,833 shares of stock in Bank of State of Georgia.....	\$183,300
890 shares of stock in Bank of Augusta.....	89,000
186 shares of stock in the Geo. Rail Road and Banking Company.....	18,600
7,000 shares of stock in the Atlantic and Gulf Rail Road Company.....	700,000
Central Bank Assets, estimated by General Bethune, Agent, at.....	\$1,500
	<hr/>
	\$992,400

Also, the Western & Atlantic Rail Road (*value not to be put upon the same by the Comptroller or Treasurer.*) This Road, however, paid into the State Treasury as nett earnings in 1859 \$420,000; 1860 \$450,000; in 1861 \$438,000 and in 1862 \$440,000.

*Statistics of Taxables, &c., in Georgia 1862.*

In compliance also with the Act of 1859, accompanying this report, will be found tables A. B. C. and D., "containing the taxable property, and other items on the Tax Digests for the year 1862—together with table F., containing the polls in each county for the year immediately preceding this Report, the number of voters in each county, at the last general election; the number of children in each county returned for participation in the Educational Fund; the amount drawn by each county, out of the Treasury, from the Educational Fund; the amount drawn by each county for pay of members of the Legislature; the total amount drawn out of the State Treasury by each county, and the total amount paid into the Treasury by each county, for the year 1861. Table "A" contains the number of acres of land, its total value per acre, in the various counties throughout the State, for 1861 and 1862. Table "B" contains the number of slaves, their total and average value in the same counties for 1861 and 1862. Tables "C" and "D" contain the other articles of taxation, entered on the Receiver of Tax Returns' book, in all the counties in the State, for 1862. Table "C" also contains the number of children in each county, between the ages of 6 and 18, returned on the Tax Book for 1862, by which it will be seen that the whole number of children returned on the Tax Books alone, for a participation in the Educational Fund amounts to 141,738, against 144,140 last year.

It will be seen that the total decrease on the whole property in the State since April 1862 is \$65 318,466, or about 10 per cent. But that it may be seen upon what items of property the greatest decrease and increase have been made,

I herewith submit a small table of comparison between the returns of 1861 and 1862.

*A Table, showing the Total Value of various items of Taxation in the State in 1861 and 1862, and also the increase and decrease in the different items of taxation since 1861.*

Property subject to Taxation,	Value in '61	Value in '62	Increase	Decrease.
Land.....	161,624,214	159,240,623		11,383,821
Slaves.....	272,015,490	230,502,040		41,513,450
City and Town Property.....	35,510,699	34,010,410		1,500,289
Money and Solvent Debts.....	112,361,877	108,432,823		3,929,054
Merchandise.....	12,720,623	6,246,326		6,474,303
Shipping and Tonnage.....	902,570	166,300		738,270
Stocks, Manufactures, &c.....	4,850,102	4,805,407		44,699
Household & Kitchen Furniture.....	2,215,646	2,327,307	111,661	
Other property not mentioned....	41,604,747	41,485,532	149,555	
	643,803,998	578,352,262		65,318,466
Number of Polls.....	101,748	91,562		10,186
“ “ Professions.....	2,721	1,915		815
“ “ Dentists.....	95	44		51
“ “ Daguerrean Artists.....	62	33		29
“ “ Free persons of color.....	1,273	982		291
“ “ Acres of Land.....	33,663,723	32,492		1,170,959
“ “ Slaves.....	469,788	473,761	12,973	

By the above exhibit, it will be seen that while the items of household and kitchen furniture and “other property not enumerated” have increased slightly, the remainder of the items have decreased, and land, slaves and merchandise have decreased rather largely. We can readily account for the large decrease in merchandise but cannot well account for the decreased returns in land and slaves this year. While we have been consuming goods, for the past eighteen months our ports have been blockaded, and having no importations of course nothing but a decline in the return of merchandise could be expected. But, when real estate and slaves are held and sold at as high prices, and perhaps higher than for several years past, the decrease in the return for taxation as to these classes of property is not so readily accounted for.

The increased number of slaves in 1857 over 1856 were 9,831, the increased value was \$13,401,089; the increased number in 1858 over 1857 was 5,558, the increased value was but \$3,629,204; the increased number in 1859 over 1858, were 11,240, while the increased value was \$44,154,478; the increased number in 1860 over 1859 is 6,669, while the increased value was \$31,074,450; the increased number in 1861 over 1860 is 10,755, while the decreased value is \$30,679,365. The increased number in 1862 over 1861 is \$12,973, while the decreased value is \$41,513,450. The average value of slaves in the whole State was, in 1856, \$505 21; 1857, \$524 97; 1858, \$526 39; 1859, \$612 63;

in 1860 it was \$672 61 ; in 1861 it was \$590 33, and in 1862 it is \$486 53.

The increased value of land in the whole State in 1857, over 1856, was \$4,960,973 ; 1858 over 1857 \$2,169,011 ; 1859 over 1858 \$10,687,910 ; 1860 over 1859, \$12,217,075 ; in 1861, the decrease from 1860 is \$140,711, and in 1862, the decreased value from 1861 is \$11,383,821. The average value per acre of land, in the whole State, in 1856, was \$4 09 ; 1857, \$4 10 ; 1858, \$4 11 ; 1859, \$4 43, and in 1860, it was \$4 85. In 1861 it was \$4 80, and in 1862 it is \$4 68.

The increased value of City and Town property in 1857 over 1856 was \$3,857,447 ; 1858 over 1857 \$73,180 ; 1859 over 1858 \$2,019,070 ; in 1860 over 1859, it was \$3,010,101 ; in 1861 over 1860, it was \$371,284, and in 1862, the decrease from 1861 is \$1,500,289.

The increase return of "money and solvent debts" in 1857 over 1856 was \$5,819,295 ; 1858 over 1857, \$5,867,286 ; 1859 over 1858, \$7,361,904 ; in 1860 over 1859, it was \$11,211,557 ; and in 1861 over 1860, it was \$5,025,619. The decreased return from 1861, is \$3,929,054.

The increased return of Merchandise in 1857 over 1856, was \$2,634,811 ; the *decreased* return in 1858 from 1857 \$1,368,380. The *increased* return in 1859 over 1857 was \$1,679,788, and over 1858, \$3,069,176 ; and the increase in 1860 over 1859 was \$2,045,506. The decreased return in 1861 from 1860 was \$2,856,570 ; and the decreased return of 1862 over 1861 is \$6,474,303.

The increased return in the item of "all other property not enumerated," &c., in 1857, over 1856, was \$1,266,270 ; 1858 over 1857, \$2,078,041 ; 1859 over 1858, \$4,386,233 ; in 1860 over 1859, it was \$3,112,206 ; in 1861 the decrease from 1860 was \$822,548, and in 1862 the increased return since 1861 is \$149,555.

The total amount of property returned on the Tax Digests for 1856, was \$495,516,224 ; 1857, \$528,927,965 ; 1858, \$539,055,114 ; 1859, \$609,589 ; in 1860, it was \$672,322,777 ; in 1861 it was \$643,803,998, and in 1862 it is \$578,485,532.

An Abstract from the books of this office accompanies this Report, as required by an act of the 23d December, 1839, setting forth the amounts of the several appropriations, both common and special, under their respective heads, the dates and amounts of Warrants approved, in whose favor drawn, and the balance undrawn of each appropriation.

As required by act of the 26th December, 1821, a Table will be found, showing the amount of taxes which the inhabitants of each county in the State stand charged in the digests returned to this office by the several Receivers of



Tax Returns for the year 1862; from which it appears that the tax assessed in accordance with the Act of the 14th December, 1861, amounts to \$1,081,427 00; the per cent. levied this year, on property, being eighteen and a half cents on the one hundred dollars value thereof.

*Receipts and Disbursements at the Treasury, for the fiscal year 1862.*

Of the Receipts into the Treasury during the fiscal year 1862, there was received:

From General Tax of 1861.....	\$604,634 69
do Nett earnings Western & Atlantic Railroad.....	440,000 00
do General Tax of 1862.....	93,384 54
do do do 1860.....	500 02
do Tax on Banks.....	36,517 42
do do Railroads.....	7,275 81
do do Foreign Insurance Companies.....	420 30
do do Foreign Bank Agents.....	321 86
do do Express Companies.....	270 96
do do Insurance Dividends.....	83 89
do do Bank Dividends.....	25,935 00
do do Fees on Head Right Grants.....	104 50
do do do Copy Grants.....	30 00
do do do Testimonials.....	30 00
do Railroad Bonds of other States, bought of Penitentiary under Act of 1859.....	11,522 38
do Money refunded by Central R. R. Bank declining to receive more than 7 per cent.....	426 76
Refunded from the sale of Commissary stores.....	350,000 00
do do do Ordnance stores..	58,286 00
do do do Q'rt'rmaster stores.....	50,000 00
From sale of State Bonds to pay Confederate war tax....	\$2,441,000 00
From interest on 6 per cent. Confederate States call certificates to 1st of April.....	18,271 20
From interest on War Tax Bonds from individuals..	867 20
	<hr/> 2,460,138 40
From debts due from Alien Enemies.....	3,631 42
do Temporary loans from Banks.....	1,820,000 00
do Issue of Georgia Treasury Notes....	2,320,000 00
do Net earnings of Georgia Penitentiary for 1862.....	10,000 00
	<hr/>
Total Receipts.....	\$8,293,513 95
Add to this the cash in the Treasury, Oct. 21st, 1861.....	324,105 86
	<hr/>
And we have a total Fund of.....	\$8,617,619 81

Of the Disbursements during the same time, there has been paid :

On account of Civil Establishment of 1861..	\$17,990 03
do do do do of 1862..	46,257 09
do do of Contingent Fund, 1861.....	9,531 16
do do do do 1862.....	3,093 60
do do do Overpayments.....	8,173 70
do do do Printing Fund, 1861.....	2,812 37
do do do do do 1862.....	14,085 41
do do do Educational Fund, 1861.....	149,690 00
do do do Special Printing Fund for 1862	10 00
do do do Pay of Members and Officers of Legislature of 1861.....	55,468 86
do do do Pay of Clerk House of Representatives.....	3,940 50
do do do Pay of Secretary of Senate.....	3,440 00
	<hr/>
	62,849 36
On account of \$1,000,000 military appropri- ations of 1860 for State defence.....	26,975 03
On account of \$100,000 appropriation for support of State troops in 1861.....	100,000 00
On account of \$5,000,000 for military de- fence of Georgia.....	2,539,290 25
On account of \$350,000 for the manufacture of arms.....	51,150 00
On account of \$200,000 appropriation to the Ga. Relief and Hospital Association, for the purpose of taking care of the sick and wounded Georgia soldiers in the army.....	130,000 00
On account of the Confederate war tax....	2,477,397 32
do do do Temporary loan from banks	1,800,000 00
do do do Reduction of Public Debt...	81,626 00
do do do Interest on Public Debt and temporary loan from the Banks.....	170,297 91
On account of sufferers by fire in Charleston in 1861.....	100,000 00
On account of subscriptions to A. & G. R. R.	50,000 00
do do do Academy for the Blind—For the support of.....	6,000 00
On account of Deaf and Dumb Asylum—For the support of.....	6,500 00
On account of Lunatic Asylum—For salary of Superintendent.....	1,800 00
On account of Lunatic Asylum—Pay of offi- cers, servants, &c.....	12,000 00
On account of Lunatic Asylum—For support of Pauper Patients.....	18,179 99

On account of Lunatic Asylum—To pay debts of.....	6,762 54
On account of Georgia Military Institute—For support of State Cadets.....	1,500 00
On account of Georgia Military Institute—Salary of Superintendent.....	1,000 00
On account of Georgia Military Institute—Pay of Treasurer.....	389 85
On account of Georgia Military Institute—Pay balance of salaries of Professors in 1859 and 1861.....	2,644 39
On account of Georgia Military Institute—Furniture and Military Goods purchased in 1859.....	3,021 35
On account of appropriation for making salt do do do Appropriation to John H. Seals for extra pay for printing Code	10,000 00 3,000 00
On account of appropriation to pay the Electoral College.....	1,869 80
On account of additional pay to Commissioners to Southern States, in 1861,	1,400 00
On account of other Miscellaneous Appropriations, which will be seen in an Abstract accompanying this Report, amounting to.....	7,320 24
Total.....	\$7,924,617 39

Leaving a balance in the Treasury of \$693,002 42.

In the above exhibit, it will be seen that \$2,539,290 25 is charged as having been drawn from the Treasury on the \$5,000,000 appropriation. But Col. J. I. Whitaker, the State's Commissary General, has refunded to that Fund \$350,000, arising from sale of Commissary stores remaining on hand after the State Troops were disbanded or turned over to the Confederate States Government; \$50,000 has been refunded by Ira R. Foster, Quartermaster General, as money arising from sale of Quartermaster's stores; and \$58,286 00 has also been refunded by L. H. McIntosh, Chief of the Ordnance Department, as money arising from sale of Ordnance stores. These several sums, amounting to \$458,286 00, being credited to the \$5,000,000 Fund, will leave the actual amount expended, of that Fund, \$2,081,004 25.

Having thus exhibited the operations of the Treasury for the past twelve months, I have deemed it not inappropriate to allude to, and make an approximation to the ordinary receipts and expenditures of the ensuing fiscal year. The anticipated receipts into the Treasury for the fiscal year 1863, may be stated as follows:



From General Tax of 1862.....	\$906,615 56
do Net earnings Western & Atlantic R. R.	440,000 00
do Tax on Banks.....	34,000 00
do Tax on Railroads.....	8,000 00
do Bank Dividends.....	27,000 00
do Miscellaneous items.....	5,000 00
	<hr/>
	\$1,420,615 56
Add balance after paying appropriations for 1862.....	173,628 91
	<hr/>
	\$1,594,244 47

The demand upon the Treasury for the same year, may be approximated as follows:

To pay Members and officers of Legislature..	65,000 00
do Civil Establishment.....	70,000 00
do Contingent Fund.....	16,000 00
do Printing Fund.....	20,000 00
do Reduction of Public Debt coming due	104,000 00
do do do do past due..	82,000 00
do Interest on do. coming due.....	396,875 00
do do do due (not called for)..	245,000 00
do Support of Pauper patients of Lunatic	20,000 00
do Salary of Sup't of Lunatic Asylum..	2,400 00
do Officers and Servants Lunatic Asylum	12,000 00
do Support of Pupils of Deaf & Dumb Asylum.....	8,000 00
do Support of Pupils of Academy for the Blind.....	8,000 00
do Support of State Cadets of Georgia Military Institute.....	2,400 00
do Salary of Superintendent Georgia Mil- itary Institute.....	2,000 00
do Chaplain of Penitentiary.....	150 00
do Purchase of Books for State Library..	1,000 00
do Salary of Librarian.....	500 00
do Salary of Military Storekeeper at Mil- ledgeville.....	500 00
do do do do at Savannah.....	200 00
do Educational Fund.....	150,000 00
do Subscription to Atlantic & Gulf R. R.	100,000 00
do Miscellaneous appropriations.....	50,000 00
	<hr/>
	\$1,356,025 00

Showing a surplus at the end of the year of \$238,219 47.

## THE PUBLIC DEBT—IN BONDS AND TREASURY NOTES.

Through the courtesy of John Jones, Esq., State Treasurer, I am enabled to furnish the following statement of the present indebtedness of the State, in Bonds, viz:

Due in 1862, 7 per cent. Central Bank Bonds	\$ 22,500
“ 1863, 7 “ “ “	63,500
“ 1864, 7 “ “ “	41,500
“ 1862, 7 “ for W. & A. R. R.	25,500
“ 1862, 6 “ .....	18,000
“ 1863, 6 “ now redeemable...	40,500
“ 1865, 6 “ .....	18,000
“ 1868, 6 “ .....	176,500
“ 1869, 6 “ .....	262,500
“ 1869, 5 “ .....	72,000
“ 1870, 6 “ .....	134,500
“ 1871, 6 “ .....	153,750
“ 1872, 6 “ .....	623,500
“ 1872, 7 “ now redeemable...	100,000
“ 1873, 6 “ .....	169,500
“ 1874, 6 “ .....	75,000
“ 1874, 7 “ .....	176,500
“ 1878, 6 “ .....	100,000
“ 1879, 6 “ .....	200,000
“ 1880, 6 “ .....	200,000
“ 1881, 6 “ .....	100,000
“ 1881, 6 “ .....	25,000
“ 1881, 7 “ .....	842,500
“ 1872, 7 “ War Tax.....	2,441,000
	<hr/>
	6,081,750
And due in 1859, probably paid.....	6,000
“ “ 1861, “ “ .....	10,000
	<hr/>
	6,097,750

It will be seen that \$6,000 Central Bank Bonds due in 1859, and \$10,000 of similar Bonds, due in 1861, have not been presented for payment—at all events, they are not marked paid in the Bond Book. But, as the State has, for several years past, at different times, redeemed Bonds not due, it is possible these Bonds may have been paid, and the fact of payment omitted to be entered on the Bond Book. But, if paid, they are sealed up in packages, in the Treasury office, which neither the Treasurer or Comptroller General can open without authority from the Legislature.

It will thus be seen that the State is now indebted in Bonds to the amount of \$6,097,750—\$82,000 of which being past due, are not paying any interest. The remaining

Bonds now out are paying an annual interest of \$396,875, viz: \$3,665,000 7 per cent. Bonds, \$256,550 00; \$2,278,750 6 per cent. Bonds, \$136,725 00; and \$72,000 5 per cent. Bonds, \$3,600; which amount of interest will be reduced each year as the Bonds become due and are redeemed.

The amount now due and coming due, during the fiscal year 1863, is \$186,000, but whether all will be presented within that time is questionable, as some of them are no doubt in the Northern States, and in Canada, and may not be presented until after the close of the war.

In addition to this debt of the State in Bonds, she also owes for \$2,320,000 Treasury Notes, lately issued, that bear no interest. Neither are they fundable or redeemable until "six months after a treaty of peace, or when the Banks of Savannah and Augusta resume specie payment, if before that time." As it is not at all probable that the Banks of Savannah and Augusta will resume specie payments before six months after a treaty of peace, these notes may therefore be said to be redeemable at that time—and at that time the State, on the face of the note, promises to redeem the same in "eight per cent. State Bonds or specie." The public debt of Georgia, therefore, at this time, is as follows:

Bonds, bearing interest.....	\$6,015,750
Bonds, not bearing interest.....	82,000
Treasury Notes not bearing interest.....	2,320,000
Total.....	<u>\$8,417,750</u>

To pay this interest and meet this debt, as it becomes due, Georgia has not only her taxable wealth of about \$650,000,000, but she has also the following public property, which if sold would of itself pay this debt at once, if the holders of our Bonds and Notes would take par for them. Her public property is as follows:

7,000 shares of stock in Atlantic & Gulf R. R	\$700,000 00
2,909 shares of stock in several Banks.....	290,900 00
Also, her Western & Atlantic Rail Road, which has been paying into the State Treasury since 1859 between 6 and 7 per cent. upon \$7,000,000, and which Road and assets, I learn, has lately been valued by a committee of the Legislature at....	7,849,224 68

\$8,840,124 68

As over \$3,000,000 of this debt has been created by the State during the war, for her military defence, the amount thus necessarily spent will no doubt at some future day be assumed, and be refunded by the Confederate States Government. But whether this be done or not, if the State is not forced to increase her debt further for war purposes,

even with our present tax of *not quite one-fifth of one per cent.*, (which is not high, compared with the taxes of other States in peace times) and with the annual nett income from our Railroad, we can go on and defray the ordinary expenses of our State Government, and be liberal towards Education, our Lunatic, Blind and other institutions, and pay our debt promptly, and could thus pay the whole of it in about half the time some of it is due, if persons holding our Bonds would receive par for them before coming due.

In connection with this subject, I would respectfully suggest that the Act of the 22d December, 1843, be so amended that *taxes*, as well as "Military claims and all other funds which may be paid into the Treasury in this State," be appropriated to the payment of the "Public Debt." As "Taxes" are usually the main basis upon which Governments support themselves, *pay their debts and maintain their credit*, I cannot imagine why the words "other than for taxes" were inserted in the 7th section of that Act. It being there, had not the State issued Treasury Notes this year, and thereby got "other funds" in the Treasury, I don't see how the temporary loan for Military purposes could have been paid, even though there had been plenty of tax money in the Treasury, until further legislative action.

I would also suggest, that the Legislature not only make this correction, but that it pass an act *appropriating* annually *all* the funds in the Treasury, not otherwise appropriated, to the payment of the public debt. The Governor to be authorized to use this surplus, 1st, in the payment of the interest and reduction of the public debt, as it becomes due, and 2ndly, to redeem, if he thinks the condition of the country will authorize it, with any surplus that may be in the Treasury, any of the Bonds of Georgia, not due, that he can obtain at par.

In my opinion, Governments are like individuals in some instances. If they have much money or currency in their coffers (even though they owe for it), they are disposed to be extravagant. Many of our law makers do not seem to take into consideration what their Governments owe, when there is plenty of money in the Treasury, but they seem to think if a large surplus is shown, the Government is "*rich*." All sorts of schemes are resorted to, to get this money out of the Treasury, which are sometimes successful, and when pay day comes, heavy taxes have to be laid to pay a debt that might have been long since paid, or largely reduced, had the proper care and economy been observed. As, therefore, in consequence of the issue of Treasury Notes, we may hereafter have a respectable surplus, if Georgia is not forced to expend more money for her military defence during the war, and especially as perhaps the holders of our Treasury Notes may prefer to receive "eight per cent. Bonds or spe-



cie" for them, in preference to any other currency of the country, as a matter of propriety and economy, I think it would be well for the Legislature to pass an Act appropriating annually hereafter every surplus dollar in the Treasury to the payment of the Public Debt, in the manner above suggested.

---

### THE ISSUE OF GEORGIA TREASURY NOTES.

Your Excellency having entrusted to me the general superintendence of the issue of Georgia Treasury Notes, authorized by the last Legislature to be issued, I have to report, that, having arranged the Registry Books in a way to save a large amount of clerical labor and at the same time fully describe the bills, their number, letter, date, time of issue &c., with blank columns showing "when redeemed" "how redeemed" &c., &c., I have not been able to employ with advantage the to State more than two Clerks, (Messrs. T. J. Bloodworth and A. S. Rutherford) on the work, exclusive of the one allowed the Treasurer, by your Excellency, to enable that officer to sign and stamp the notes as they were prepared for him to sign.

The first lot of Notes were received on the 6th of March last, yet, in consequence of the military having possession of the Rail Roads between this and New Orleans (where the Notes were first engraved and printed) and the Express not being able to get through for weeks at a time, such was the difficulty in getting the notes, that we were not able to fill up and prepare for issue any considerable amount, until the first and latter part of May. The capture of New Orleans by the enemy having made it necessary to remove our Plates and materials from New Orleans before any considerable portion of the smaller notes were engraved and printed, the remainder had to be done at this place and at Augusta. Your Excellency being desirous, if possible, that all the Notes should be signed by the *Treasurer* and *Comptroller General*, at your request I attempted to sign them, and at the same time keep the two Clerks employed in numbering, trimming and registering the Notes. By signing at night, and at such other times, in the day, as I could spare from a heavy correspondence and attending to the pressing daily ordinary duties of my office, I was enabled to sign up all the \$100's, \$50's and the first \$150,000 of the \$10's issued by about the first of June. At that time, finding my Books and other business getting far behind, and as the two Clerks could keep up with the then supply of notes, with your assent, I deputed Mr. *T. J. Bloodworth* to sign said notes, "*for the Comptroller General.*"

Of the Notes, therefrom issued, all of the \$100's, \$50's

and the first \$150,000 of the 10's are signed by "John Jones, Treasurer" and "P. Thweatt, Comptroller General." The remaining issue of the \$10's, the \$20's and \$5's are signed by "John Jones, Treasurer" and "T. J. Bloodworth, for the Comptroller General." The amounts issued and paid out at the Treasury (except about \$5,000 in \$5 bills, retained for change) are as follows:

Of the \$100's .....	\$900,000
"        50's .....	750,000
"        20's .....	200,000
"        10's .....	320,000
"        5's .....	150,000
	<hr/>
	\$2,320,000

This issue being sufficient to pay all demands upon the Treasury, including the Temporary Loan for military purposes from the Banks, and about the time of the last issue, \$250,000 having been refunded to the Treasury by the State Commissary General, your Excellency directed that no more Treasury notes be issued, or paid out from the Treasury; but that the remaining notes on hand be prepared for issue, so that in case of an emergency there may be no more *delays* in issuing said bills, or *necessity* for resorting to the Banks and *paying interest* on Temporary Loans. Of the remaining notes on hand, we only have engraved and printed, 1,000 notes of the \$100's, 5,000 of the \$20's, 2,200 of the \$10's and 180,000 of \$5's. Of this remaining 180,000 notes of the \$5's 90,000 of them have already been prepared in this office, ready for the signature of the Treasurer—a portion of which have been signed by that officer, and have been sealed and placed in his vault, and receipted for by him, as a "special deposit of Georgia Treasury notes, not issued, subject to the future direction of the Governor or Legislature."

There are circumstances attending the issue of these Treasury Notes that cannot but be gratifying to every Georgian. Although they bear no interest and are not even payable or fundable until "six months after a Treaty of Peace, or when the Banks of Savannah and Augusta resume specie payments, if before that time," at which time said notes are "redeemable in eight per cent Bonds or specie," still they have been and are eagerly sought after by all classes, and the Banks and others that hold them, will not pay them out if they can possibly avoid it. Of the large amount issued, (most of which having been paid into the different Banks on account of the temporary loans) I venture to say that but comparatively few persons in the State have ever seen any of these notes in circulation, and I doubt much if fifty persons outside of the Banks have ever seen the \$100 ✓

and \$50 issue. The last Legislature contemplated an issue of these notes with interest at 8 per cent per annum, or when presented at the Treasury in sums of \$500, fundable in 8 per cent State Bonds. Had they been issued in this way, they would not have left the Treasury long enough for the paper and ink to have fairly dried, before being brought back for redemption in 8 per cent Bonds. But, issued as they have been, *the State not only saves the interest*, but they are eagerly sought after and preferred by our own people to Bank bills or any other currency—and this is as much as any Georgian could expect or desire.

And why should they not be sought after and held in the manner above stated? It is true that they are not now redeemable in specie; neither are Bank bills so redeemable. It is true they do not now pay interest; neither do the best of Banks pay interest on their notes. Comparing them, in the most favorable light in behalf of Bank bills, and yet they are at least equal to, if not better than the best Bank bills. And why? First, then, they are redeemable in “eight per cent Bonds or specie” “six months after a Treaty of Peace,” *whether the Banks redeem their bills or not*. Secondly they are redeemable, as above stated, *before* “a Treaty of Peace” *if the Banks should redeem their bills* before the war closes. But no one expects the Banks to redeem their bills before the war closes—it is an impossibility. They will hardly be able to resume in six months, and it is doubtful whether they will be able to resume specie payments in twelve or eighteen months after a Treaty of Peace. All the probabilities go to show, then, that Georgia will be the first to redeem her notes, to the satisfaction of the holders, or *according to her promise*. But this is not all. The Banks only have their capital stock subscribed, (and in some instances the pro rata liability of its stockholders) to redeem their notes; on the other hand, the State not only has this same capital to redeem her Treasury notes of between \$2,000,000 and \$3,000,000, but she also has about \$650,000,000 of other property pledged for their redemption. With, then, her basis of issue, so strong, her credit so good, and her Treasury notes in such demand, as a currency, if Georgia should during the war need any more money or currency, why should she pay any more interest to Banks, and others, for a currency, when her own Treasury notes are among the best in the country?



## TEMPORARY LOAN FROM THE BANKS FOR MILITARY PURPOSES.

The following Banks of our State made Temporary Loans at different times to the State, during the year just closed, to meet the demands upon the Treasury until Treasury Notes could be issued, viz :

The Bank of Commerce, Savannah,.....	\$100,000
“ Merchants’ and Planters’ Bank, Savannah. ....	200,000
“ Central Railroad Bank, Savannah.....	100,000
“ Georgia Railroad Bank, Augusta.....	150,000
“ Bank of State of Georgia, Savannah.....	100,000
“ Branch of do. at Augusta.....	20,000
“ Planters’ Bank at Savannah.....	50,000
“ City Bank of Augusta.....	50,000
“ Mechanics’ Bank, Augusta.....	550,000
“ Union Bank, do.....	25,000
“ Bank of Savannah.....	200,000
“ Augusta Ins. and B’king Company. Augusta,	25,000
“ Bank of Fulton, Atlanta.....	100,000
“ Bank of Augusta.....	50,000
“ Sundry Banks in Savannah.....	100,000
	<hr/>
	\$1,820,000

In addition to the above, the Central Railroad and Banking Company also advanced, as a temporary loan, \$434,126 12, but the same being charged in the account of the Bank with the Treasurer, is not included in the above—all of which and the above have been paid by the Treasurer, as will be seen in this Report, by warrants on the Treasury.

## BANK REPORTS IN 1862.

Believing such an exhibit might be useful to the Legislature, accompanying this report will be found a Table, containing in a condensed form the Reports of each and all of the Banks in this State, made in response to the call of your Excellency in June last. The following is an Abstract from said Table :

### *Liabilities of the Banks.*

Capital Stock.....	\$17,262,072
Notes of Banks in circulation.....	15,339,241
Deposits.....	11,588,378
Due to Banks and others.....	1,402,848
Dividends unclaimed.....	287,269
Reserved Fund.....	4,831,418
Miscellaneous.....	726,974
	<hr/>
Total.....	\$51,438,264

*Assets of the Banks.*

Notes discounted.....	\$10,846,542
Bills of Exchange do.....	2,444,687
Due from Confederate States.....	2,646,065
Due from State of Georgia.....	1,557,443
Confederate State Bonds.....	2,367,029
Georgia State Bonds.....	1,332,205
Georgia Treasury Notes.....	527,700
Confederate Treasury Notes.....	3,032,832
Bills of other Banks.....	945,615
Bills of other Banks and Treasury Notes.....	5,188,038
Sterling Exchange.....	217,966
Due from other Banks.....	2,219,341
Bonds and Stocks of States and Corporations..	5,650,566
Miscellaneous.....	10,003,672
Real Estate, &c.....	814,592
Specie, bona fide the property of the Banks..	1,643,463
Total.....	<hr/> \$51,438,264

In the above statement of liabilities the Central Railroad and Georgia Railroad and Banking Companies have returned as their capital stock, their Railroads and appurtenances, as said Roads are responsible for their Banking operations—although the first only uses as a banking capital \$300,000, and the latter \$500,000. Therefore, in giving them credit for their Assets, I have classed their Railroads, &c., as “Miscellaneous.” “Advances on Cotton,” “special loans,” &c., of other Banks, have also been classed “Miscellaneous.” Fractions in cents have in all cases been dropped, as immaterial, the object of this statement being merely to give the general condition of the Banks when their last reports were made.

## THE REDUCTION OF THE SALARIES OF PUBLIC OFFICERS BY THE LAST LEGISLATURE.

As the last Legislature passed several Acts, fixing and reducing the salaries or pay of various Public Officers of the State, I have deemed it not inappropriate to show in this Report the amount of the reductions for the past or present year :

Reduction in the salaries of three Judges of the Superior Court, whose commissions bear date after the 30th November, 1861.....	\$3,000 00
Reduction of one Judge Supreme Court.....	1,500 00
Taking from Governor one Secretary.....	1,250 00

Reduction in salaries of 2 Secretaries, \$50 each.	100 00
Consolidation of Surveyor General's office with office of Secretary of State.....	*1,600 00
Reduction in pay of Comptroller General.....	100 00
Reduction of pay of 214 members of Legislature	8,346 00
Reduction of Clerks for the Legislature.....	6,852 50
Reduction of pay of Librarian.....	300 00
“ “ Governor's Messenger.....	100 00
“ “ Reporter Supreme Court..	200 00
“ “ Sup't Ga. Military Institute	500 00
Commissions of Receivers of Tax Returns not allowed Tax Receivers and Collectors.....	50,606 78
	<hr/> \$74,455 28

So far as I can discover, Georgia has been the only State in the Confederacy that has thought it wise and proper to reduce the pay of its public officers during the war—and, if our last Legislature could have foreseen the state of things existing six or eight months back and at present, I do not think Georgia would have been an exception among her sister States in the Confederacy. With corn (before the new crop came in) about two prices, and meat at from four to five and six prices of a year or two back; Flour six prices; groceries of all kinds at from three to five and ten prices; shoes and boots for men, women and children, at from three to six prices; common clothing, &c., from three to five and ten prices—and when, from these indications, \$2,000 will not go as far now as \$500 a year or two

\*NOTE.—Although I have placed \$1600 as the amount saved, by the consolidation of the office of Surveyor General with that of Secretary of State, still that amount has not *really* been saved. For, after consolidating the two offices, and annexing a salary thereto, the Legislature by a Joint Resolution then gave all the fees (heretofore directed to be paid into the Treasury) belonging to the office of Surveyor General to the Secretary of State. The resolution reads as follows:

“Whereas, by an Act passed at the present session of the General Assembly, the offices of Surveyor General and Secretary of State have been consolidated, and whereas many of the maps and charts in the Surveyor General's office are very much mutilated and worn out:

*Be it resolved, by the Senate and House of Representatives,* That the Secretary of State, for the time being, and his successors in office, be, and he is hereby required to make new all maps and charts that are now worn out or mutilated, and see that the Records in said office are preserved and neatly kept; and as a compensation for his services, the Secretary of State, for the time being, and his successors in office, shall receive all the fees arising in the Surveyor General's office, of whatever kind.

Assented to, Dec. 14, 1861.

What may now be the amount of these fees, it is difficult to say, as they no longer go into the Treasury and do not pass through this office, but are received and retained, as authorized in the above resolution, by the Secretary of State. The fees of the Surveyor General's office, paid into the Treasury for the last fiscal year was \$712 25—but, as in consequence of the war, there has not been much litigation, and not the same demand for copy grants as heretofore, the presumption is that it has not been as large this year as heretofore. The amount of fees received into the Treasury on account of the Surveyor General's office, from the 20th October last to the 14th December, at which time the above resolution went into effect, was \$131 50, viz: \$104 50 from Head Right Grants and \$30 from Copy Grants.

back in the purchase of the common necessities of life—a public officer who now has but a moderate size family to support, who has to buy all these things, and who only gets an ordinary or a reduced salary, and who has no other means of support; such an one does not, by any means, travel a path of “pleasantness and peace” at this time. While the common laborer or mechanic can ask and get his two and three prices for his work; the farmer his two, four and six prices for his corn, meat and flour; the manufacturer his five or six prices for what he makes; the merchant his hundreds per cent. upon what he had, and has in store; indeed, while “everybody” and “everything” can get the “benefit” of the “rise” and of “high prices,” the public officer who has heretofore been barely able to support himself and family by his salary, has no such “benefit” himself, but in some instances his pay has been “cut down,” and unless he deprives the State of what it is entitled, viz: his “whole and best services,” and seeks to make money otherwise, he has to “do the best he can” on his *old* or *reduced* pay, and “stand, and deliver,” whichever way he may turn. Or, if in his necessity he yields to temptation, and borrows a little money and joins in the vast crowd of speculators and extortioners that throng every avenue of trade or produce, he perhaps not only neglects or slights the public business, but his better sensibilities are blunted. he wrongs his fellow man by *preying* upon the *necessities* of his *neighbor* and taking from him *the last cent he can get*; and, in *thus doing*, justly comes under the condemnation of both God and man. Under these circumstances, then, I do not think, if our Legislature had believed that the present state of things would have existed, that Georgia would have been made an exception among her sister States, in relation to this matter.

Concerning the apparent saving to the State and people generally, in the Receivers’ and Collectors’ commissions, as above shown, I have respectfully to remark that I fear it is more *apparent* than *real*. As our Taxes are 150 per cent. more than they were in 1860, and as the commissions given the Receivers of Tax Returns and Collectors at that time were very fair, and liberal enough for the time necessary to discharge the duties of each office, and as the present increased tax imposes no additional labor upon them, my observation or experience in this office, induces me to believe that it would have been *much better*, and *in the end more economical* to have kept the two offices *separate*, or *let two separate persons hold them*, and to have scaled the commissions of Receiver of Tax Returns and Tax Collectors, so as to have paid each about the same as was paid in 1860, rather than have consolidated the two offices, and thereby placing the *whole collection* of the general State and County



Taxes in the hands of *one man*, in each county in the State. But, as it is made my duty, under the law, in each of my Annual Reports, to make such recommendations of changes in this or any other of the Revenue laws of the State, as will in my judgment promote the public interest and will "ensure" the "prompt and faithful execution" of said laws, and as I wish to point out more fully the defects of the Act of 1861, by which this large "saving" is made, I will defer further remarks upon this subject to another part of this Report.

### THE WAR TAX.

The last Legislature having assumed, on the part of the State, the War Tax levied upon the citizens of Georgia in 1861 by the Confederate States Government, and for the purpose of meeting said Tax, having made it the "duty of His Excellency the Governor, to cause to be issued the Bonds of this State, payable in such sums, and at such time and place, and bearing such rate of interest, not exceeding eight per cent. per annum, as will enable him to raise and obtain the means of paying such taxes, (less ten per centum thereon) upon the most advantageous terms to the State:" on or about the first of February last, finding that the amount could be raised upon Georgia 7 per cent. Bonds, payable in 10 years, with interest payable quarterly, notwithstanding other States and the Confederate States Government were issuing their Bonds at 8 per cent., your Excellency determined to issue the said 7 per cent. State Bonds. The following amounts were taken, viz :

By the Central Railroad and Banking Company,	\$300,000
" Bank of State of Georgia,.....	300,000
" Bank of Commerce,.....	300,000
" Marine Bank.....	200,000
" Planter's Bank.....	100,000
" Farmers' and Mechanics' Bank.....	100,000
" People's Bank, S. C.....	60,000
" Bank of Columbus.....	100,000
" Georgia Railroad Bank.....	100,000
" Bank of Augusta.....	125,000
" Augusta Ins. and Banking Company....	75,000
" Mechanics' Bank of Augusta.....	100,000
" City Bank of Augusta,.....	80,000
" Union Bank of Augusta.....	60,000
" Various individuals,.....	441,000

---

\$2,441,000

About the time these Bonds were disposed of to the Banks and others, it was supposed, from an approximated statement furnished by the chief Collector of the War Tax, that the above amount would be about sufficient to cover the amount of Tax that would be required of Georgia. Subsequently, however, upon a more thorough examination of the returns, a larger amount has been claimed. And, as our Treasury Notes were so much sought after, and as they paid no interest and could be exchanged for the necessary amount of Confederate Treasury Notes to pay the balance of the tax due, your Excellency concluded to pay the remainder of the tax in Treasury Notes rather than issue more Bonds. Consequently the sum of \$2,477,397 32 has been paid the Confederate States Government on account of the War Tax, leaving an unsettled balance to be paid whenever it is definitely ascertained what is the true or precise amount of the War Tax due from the citizens of Georgia. It is supposed that this balance will not exceed \$17,000.

Although Georgia seven per cent. State Bonds now stand high, and perhaps are preferred to those of any other State by capitalists generally, yet our Banks above named deserve credit for patriotically coming forward at the time they did, when money was not deemed so plenty, and other States and the Confederacy were paying 8 per cent., and taking so largely of our seven per cent Bonds. Had they not done so, perhaps the State would not have fared so well, in raising this large amount at the proper time.

---

### THE EDUCATIONAL FUND.

By an Act, approved January 22, 1852, the dividends arising from the stock belonging to the State in the Bank of the State of Georgia, the Bank of Augusta, and the Georgia Rail Road and Banking Company, were "set apart as a permanent fund for the education of the *poor*." This fund was distributed as a "Poor School Fund" up to 1858. By an act of the 11th Dec., 1858, the manner of the future distribution of this fund was changed. This Act annually appropriated \$100,000 of the net earnings of the Western & Atlantic Rail road "TO THE PURPOSES OF EDUCATION"—the Bank Dividends before used as a Poor School Fund was added to the same, and these two sums were directed to be "divided out among the several counties, according to the return of *all white children* thereof between the ages of 8 and 18." (This Act was amended in 1859, requiring the same to be divided among children between 6 and 18.) The Act of 1858 also provides, that in addition to the sums above

specified, whenever the Governor redeemed any portion of the Bonds of the State then outstanding, he is to issue, in lieu of the same, other Bonds to be deposited with the Secretary of State as the Trustee for the Educational Fund of Georgia, and the interest on the same at 6 per cent. per annum, is to be annually added to this Fund, and be distributed. The issue of these Bonds to go on from year to year, in proportion to the amount of the Public Debt redeemed, until the whole debt (existing in 1858 to \$2,627,000) is paid off. At which time in addition to the \$100,000 from the Road, and the Bank Dividends, the whole interest of this \$2,627,000, amounting to \$157,620 00 annually is to be added to the fund. In addition to these sums, the Governor is authorized annually to add any surplus that may be in the Treasury at the time the apportionment is made.

Up to October, 1861, however, only \$305,750 of the Public Debt in Bonds had been redeemed since the passage of the Act of 1858, and therefore, the condition of the Fund for this year stands as follows :

From Bank Dividends.....	\$ 25,750 00
From interest on \$305,750 Public Debt redeemed.....	18,225 00
From Western & Atlantic Railroad.....	100,000 00
	<hr/>
	\$144,000 00

## THE NUMBER OF ACRES OF LAND IN COTTON. CORN AND OTHER GRAIN IN GEORGIA, IN 1862.

In accordance with instructions from your Excellency, on the 24th April last I addressed a circular to the various Tax Receivers and Collectors of this State directing them to obtain from the tax payers, themselves, or from the best information in their power, the number of acres of land used in the production of cotton, corn and other grain, in Georgia, in 1862.

As many of these officers had commenced their duties on or about the first of April, nearly or quite a month before they received the Circular, and as some of them had taken the returns of a large number of tax payers before they received it, I have been informed by several that their returns of Cotton, Corn and other grain, are rather imperfect, or not full, but that they have done the best they could under the circumstances. This being the case, these returns cannot be considered as accurate and full as they would have been had the Circular been issued on or about the 1st of April. Five counties, viz : Chatham, Dade, Dawson,



Johnson and Randolph made no returns at all. Therefore, by referring to table "D" your Excellency will find that one hundred and twenty-seven counties, or all but these five, have made returns as to the number of acres planted in Cotton, Corn and other grain. In these one hundred and twenty-seven counties, it will be seen that only 236,198 acres are reported as planted in Cotton, while 4,009,080 acres were planted in Corn, and 1,349,317 were planted in "other grain" including, Wheat, Rye, Rice, Oats, Barley &c., &c. Averaging Cotton at one (500 pounds) bag to every four acres, and that would give 59,050 bags of Cotton in these one hundred and twenty-seven counties. Average Corn at twelve and a half bushels to the acre (and under all the circumstance I am induced to think this a low average) and it will give 50,113,525 bushels of Corn in these one hundred and twenty-seven counties. Add then 13,802 acres as an estimate for the other five counties and for short returns of Cotton, and add also 240,920 acres for Corn, on the same account, and at the above average the product of these two articles in the State this year would be 62,500 bags of Cotton and 53,125,000 bushels of Corn.

The census returns of 1849 report the average crop of Cotton that year in Georgia to be 500 pounds of seed Cotton to the acre. This would be a little over 500 pounds of ginned cotton to every four acres. But that year was a good crop year—a large crop of Cotton was planted, and much of our best land was planted in Cotton. This year, most of the Farmers who planted a small number of acres of Cotton, profess to have planted it on inferior land, &c. If this be true, the average of one bag to every four acres would be large, for the Cotton crop. On the other hand, the average of Corn, in Georgia, in 1849 is stated at 16 bushels to the acre. It is true, that in some sections of our State, the drought this year has been such as to cut short the corn crop and not as good crop as usual has been made, but in other sections, and especially in South Western Georgia, the richest portion of the State, good and large crops have been made. With a season equal to that of 1849, and if it be true that all or most all of the *best land* in the State was *planted in Corn*, the average ought to be 18 instead of 16 bushels to the acre, the average of 1849. But as the season this year was nothing like as good as 1849, and as in some portions of the State a very poor crop of corn has been made, it can hardly be supposed that the average would be as great as in 1849, and yet under the circumstances above stated it ought to be over twelve and a half bushels to the acre. It has already been shown what the amount is, at twelve and a half bushels to the acre. But, suppose we estimate the average of corn at 14 bushels to the acre, (two bushels per acre under the average of 1849,)

then the product in Corn in Georgia this year would be about 59,500,000 bushels.

Having said this much and offered these figures and estimates above, I will further remark that I think the corn and cotton crop in Georgia this year, may be fairly put down in round numbers at 55,000,000 bushels of corn, and 60,000 bags of cotton weighing 500 pounds each. The crop of corn in 1849, by the census returns was 30,080,099, the product of 1,880,000 acres. The crop of cotton was 499,091 bags of 400 pounds each, the product of a little over 1,000,000 acres.

But even had our people made 10,000,000 or 15,000,000 bushels more corn than they have, it would not bring the price of corn down to what it was a year or two ago, for the demand for it, in various ways, has never been as great before. Apart from the fact that the enemy, in the Spring overrun much of the best portion of the grain growing regions of Virginia, North Carolina, Tennessee, Kentucky and Mississippi, and prevented the people in those sections of the Confederacy from raising corn, wheat, &c., which has to be supplied from elsewhere, the oat and wheat and rice and other grain crops in Georgia have almost been failures. and corn has to make up for the deficiency in all of these grains. Hence, at this time of year while corn has heretofore been sold in different localities at 50, 60 and 75 cents. per bushel, it now sells for 75 cents, \$1.00 per bushel, and in some localities at \$1.25, \$1.50, &c. And, from present indications, it would seem that our noble hearted and patriotic Farmers, who in the early part of the year, *for the love of their country* determined to throw away cotton and plant corn without hope of making much money by so doing, will have done the very thing that will *pay them best*.

It is true, that cotton is selling at a higher price than usual, at this time, but no one will pretend that it would bring half the present price, at this time, had any thing like a usual crop been made this year. *Indeed it is questionable whether it could have been sold at all, at any price.* In the spring of this year, when the hope of our ports being open soon was much greater than it is now, or that it has been for several months past, and *before it was generally understood but little cotton would be planted this year*, it went down to 6 and 7 cents per pound, and for a time *it could not be sold at all, at any price.* Then what would have been the condition of our Farmers, and what would have been the condition of the country had they planted the usual cotton and corn crops or had they not planted corn instead of cotton? At this time, in all probability, they would have had a large crop of cotton on hand that they could not sell, and perhaps would not have had enough corn for their own use, for the ensuing year. Corn would have gone up so high, that many of the

soldiers families, and the poor, could not have bought it, and a state of things would have existed at this time, or a few months hence, in Georgia, that would have appalled the stoutest and most hopeful heart. But, as it is, by the patriotic course of the great body of our farming population, our people have enough bread, but not too much—and at prices, too, that remunerates the farmer far more than he would be remunerated by raising cotton at the average price paid for it for the past ten years. This average price has not been as much as ten cents per pound for cotton. And yet the farmer that sells his corn at \$1.00 per bushel, will get much more for it this year, averaging it at even twelve and a half bushels to the acre, than he would have got for cotton, at an average of one 500 pounds bag for every four acres. At ten cents per pound for cotton the farmer would get but \$50 per bag for his cotton, while for his corn, at one dollar per bushel he not only gets fifty dollars for his fifty bushels of corn, alone, but \$5 for his 500 pounds of fodder and \$3 for his shucks, and —— dollars for his peas, if he planted any—equal to 11½ to 12 cents per pound for cotton. With the averages above stated, I think it not going too far to say, that, corn at 70 or 75 cents per bushel, ought to pay better than cotton at 8 cents per pound—that price not being, if any, much under the average price paid in Georgia for cotton for the past ten years. But this is not all. The corn crop is “laid by” in July, and is not disturbed again until August or September, and October, when fodder, corn, &c., can be gathered, and put in barns in a few days, and the laborer can again go to other employment; while with cotton, all the year, from the time it is planted, is generally consumed in cultivating and gathering it.

All honor, then, to the patriotic farmers of our State who abstained from planting cotton, and who came to the rescue of their country and planted corn and other grain, when the necessity was so great; and it is gratifying to believe that they are now receiving and will receive a fair and remunerating price for their corn and other grain.

---

## THE WAR TAX OF 1861 AND THE STATE TAX OF 1862.

The last Legislature having passed an act assuming the payment on the part of the State of the War Tax levied upon the citizens of Georgia by the Confederate States Government in 1861, and the same having been paid by the State by issuing 7 per cent. State Bonds payable in ten years, and as it was found necessary to increase our General State Tax to pay the interest on the same and other necessary expenditures of our State Government, I have deemed it appropriate to present in this Report a table,



(marked E,) showing first, the return of the whole property in the State, exclusive of Bank and Railroad capital, in April, 1862, the return of taxable property made to the Confederate States Collector in October, 1861, and also the return of the whole property of the State (exclusive of Bank and Railroad capital) in April, 1862—and also the tax levied upon each county by the Confederate States Government, which has been paid by the State, and the State Tax levied upon each county for 1862.

It will be seen that while the return to the Confederate States Government in October, 1861, was only \$550,074,411 of property, with the values of Bank and Railroad capital included, the returns to the State, exclusive of these, in April, 1862, is \$578,585,552.

There are several prominent causes for this wide difference. In the first place, the Confederate Government only taxed those having over \$500 worth of property, while the State taxed all owning over \$200 worth of property. In the second place, it was known that the Confederate War tax was 50 cents on the \$100, while it was supposed that our tax would not exceed 20 cents on the \$100; and taxpayers usually return at a larger value when the tax is small than when it is high. In the third place, the Confederate authorities had more than one, or even three Assessors in some counties, and as perhaps there was no agreement as to the proper valuation of property, in some counties proper returns were not made. And then again, the State officers, being nearer the seat of Government than the others, and being elected by the people, felt a greater responsibility in discharging their duties properly, and consequently, in most cases, were more vigilant in hunting up tax-payers.

It will be seen that some counties in table E are left blank, so far as the War Tax is concerned. This is caused by the Confederate Tax Collectors of some of the Districts failing to return each county separately. Having consolidated the returns of the two counties, and made their reports accordingly to the chief Collector, the Chief Collector could not conveniently furnish me with the return for each county, for sixteen counties, which were thus returned to him. In these eight districts, I have, in a note, consolidated the State Tax, and have given the Confederate and State Tax, thus consolidated, for these eight Districts.

In the counties of Chatham, Bibb and Richmond, it will be seen that the Confederate returns are several millions, in property, over the State returns; but this is caused by the return of the Bank and Railroad tax to the Confederate Collectors, while the same is not placed upon the general State Tax Book, but these corporations make their returns and pay their taxes directly to the State Treasurer. In

Chatham, however, this difference is rather larger than it should be, and from an examination of the three returns for April, 1861, October, 1861, and April, 1862, I am satisfied that property has decreased in value rather largely in Chatham since April, 1861, and since Oct. 1861, or the State Receiver and Collector has not been very vigilant in the discharge of his duties.

In all cases where it may appear that the tax is higher, in the Confederate return, than the 50 cents on the \$100 will warrant, it is proper here to say that this is produced by a levy of 50 cents extra tax on the \$100 of property returned *in default*. The State, in assuming the payment of the War Tax, has had to pay an extra tax of \$17,050.45, on \$3,010,070 of property returned *in default*.

Although not officially informed of the amount of the War Tax of Georgia, it may be stated as follows:

Whole Tax of the State.....	\$2,771,236 01
Deduct 10 per cent. for payment by State..	277,123 60

---

Leaving due from the State.....	\$2,494,112 41
---------------------------------	----------------

Of this amount, it will be seen from another part of this Report, that the sum of \$2,477,397 32 has already been paid on the same, leaving about \$16,715 09 to be paid whenever the Treasurer of Georgia is officially informed of the precise amount of tax claimed by the Secretary of the Treasury.

## AMENDMENTS TO THE REVENUE LAWS.

It having been made the duty of the Comptroller General, from year to year, to report through your Excellency to the Legislature, such modifications or changes of the Revenue Laws of the State as in his judgment the public interest demands, I regret to say, that the clerical and other daily pressing duties have increased to such an extent in this office, as to preclude me from giving this branch of my duties that investigation and consideration which the subject merits. If, therefore, my suggestions in relation to the defects of our tax system should not meet the cases sufficiently, or should there be a want of much investigation and thought in these suggestions, I trust that your Excellency will excuse me, and attribute much of this deficiency to the multiplicity of constantly engaging duties that are imposed upon one man in this office.

In pursuance of duty, therefore, I would first call attention to

*The inequality of the tax on Slaves, both in the different counties, and among citizens of the same county.*

Until 1856, there was no means offered to our law making powers by which they could observe the workings of

our *ad valorem* system of taxation. Neither our law makers or the public had any knowledge of what composed the greater or lesser part of the taxable wealth of each county, or how the same class of property was valued in the several counties. But most persons supposed that our *ad valorem* system worked equally in all sections and upon all classes of property, as they knew that each tax payer was required to take an oath as to the value of his property when he returned it—that he had to pay tax in proportion to what he was worth—and that all alike paid the same per cent. upon their property. The fair minded and unreflecting never thought of *how differently* men in different sections of the State and in their own county *estimated* the value of the same class of property *when giving it in for taxation*. Neither did the honest and unsophisticated ever suppose for a moment, that others, *under oath*, would give in their property for taxation at a *certain valuation*, when if *forced* to *sell* the same property, and they did not get two or three times more for it than they gave it in at, they would think that it *sold at a sacrifice*. And yet I doubt not but there are many such cases now on our tax books, both in the past and the present time. In going over and correcting errors in our Tax Digests, I was struck with the difference in the returns, of the same kind of property, and of how little our law making powers knew of the operations of our tax laws, and of how little they and the public generally knew of what class or classes of property the several counties paid the most or least tax upon. And although neither called upon or ordered by the Legislature to furnish this information, yet deeming it valuable, at my own expense and at much trouble, I prepared several tables showing these things. The Legislature of 1859, appreciating their value, ordered them to be made out annually and incorporated in the Report of the Comptroller General. While performing this service, I have, besides making out these tables, from year to year, called attention to the inequality, and changes of valuation each year of the different kinds of property. As slaves are a class of property of more general or equal value throughout the State than any other, being readily movable, and selling for as much in one section as another, the inequality in the value of this property is more readily detected than any other. Hence, although in the tables presented, I have shown from year to year this inequality in the various counties, I have not made any specific recommendation, hoping that the superior wisdom of the Legislature would originate and enact some proper and better plan than I could suggest to correct this evil. But up to this time no special action having been taken, and the inequality alluded to becoming greater, instead of decreasing, over-tasked as I am with other engagements, I have determined to



throw out some thoughts to the Legislature on this subject, with the hope that it will do something to remedy this evil—and shall suggest a plan, which, if the Legislature cannot find a better one, I hope it will adopt.

It will be seen that, both in 1861 and this year, the average value of slaves in the different counties is about as various as are the number of counties. In the different tax books, the difference in valuation between individuals in the same county is equally if not more striking. One man, for instance, returning his slaves at an average value of \$500, while another only puts his at an average value of \$200 or \$250. Again, one man at \$550, and perhaps another on the same page puts his at an average of \$400. And what is also remarkable, the smaller slave owners almost invariably return their slaves at a larger average value than their more wealthy neighbors or county men, owning many more slaves. Any system that permits this state of things ought to be changed.

I am satisfied that no more just and equitable system of raising revenue can be adopted than the *ad valorem* system properly administered—especially when the poll tax, &c., is required. Under it each citizen not only pays to the Government his due tax for the protection of his person, &c., but each one pays tax in proportion to the amount of property protected and secured to him and his by the Government. I am loth, then, to recommend a departure from this system in relation to any property collected as a general tax. In several of the States of the Confederacy, slaves are taxed at so much per head, the ages of the slaves governing the amount each per head, except mechanics, which pay a higher tax, while other property is taxed upon the *ad valorem* principle. This I think wrong, because it taxes slaves either more or less than other property. In other States, Assessors have been appointed in each county, who value all property, including land and slaves, and the same is taxed upon the *ad valorem* principle. While perhaps this might be better than our present system, as to land and other property in the different counties, or might produce a greater equality of taxation among the citizens of each county, yet it does not reach the inequality at present alluded to and shown in table “B,” viz: *the inequality or want of uniformity in the value of slaves in the different counties of the State*. Under it, Liberty county (whose average value of slaves is \$345) might still pay its *\$3 per cent. less* tax on slaves than Irwin (whose average value is \$632)—or Liberty and Wilcox their *74 per cent. less* than Irwin and Milton, and the other counties might continue the like inequality as is exhibited in table “B” in the Report. Each assessor would only value for his own county, and while perhaps there might be more uniformity in the returns of individuals in the county, it



would have no effect upon other counties. What, then, is the best to be done to produce uniformity everywhere? I cannot, at this time, think of any better plan, than to pass an act, calling upon the Justices of the Inferior Courts of the several counties to meet on the first Monday in February in each and every year, and then and there place a valuation upon slaves to be given in for taxation for that year—estimating the value of each sound slave by age or ages and sexes—adding so much per cent. when said slave or slaves are mechanics. Then let these valuations be sent to the Governor or Comptroller General, and when the average value of each age or ages throughout the State is ascertained, let that be stated in the Comptroller General's Circular to the Receivers of Tax returns, and that be the value assessed to each slave according to the return of ages made—each tax payer being required only to swear, to the best of his knowledge, to the ages of the sound negroes he gives in, and if any be unsound, he be required to swear to their unsoundness, and also to swear to their valuation. By such a mode as this, I think (unless negroes hereafter decrease in value) our taxes on this source of revenue will not only be increased, but what is better, *all will pay an equal valorem and equal tax upon their slave or slaves.* It may be said that it would save time, trouble, &c., by the Legislature each year passing an Act regulating the value of each slave according to ages, &c. But, apart from the difficulty in getting 169 members, or a majority, to readily agree in the details, or as to the proper value to be placed upon different ages, &c., it would not be as satisfactory as the other, because the valuation by the Justices would be made at the latest period, and only a short time before the returns of property are made. Were this system to prevail, and the counties give in next year as they did this, instead of Irwin and Milton together paying on an average per slave of \$624 and Liberty and Wilcox together an average value per slave of \$356, or the two latter 74 per cent *less* than the two former, *all* would pay only an average value of \$492 50, *and the State would lose nothing in its tax.* I will offer one or two other examples, by which I will explain more fully what I propose; and at the same time show the operations of the plan, if adopted. Let us suppose that the Milton, Irwin and Wilcox Justices were the only Justices of the Inferior Courts that made these returns to the Governor or Comptroller General, and Irwin valued negro fellows from 18 to 25 at \$1,100 each, Milton \$1,000 and Wilcox \$900—in all \$3,000. It will be seen that the average value would be \$1,000. Suppose, again, that the first rated a negro woman, without children, between 16 and 20, at \$900, the 2nd at \$800, and the third at \$700—in all \$2,400. The average value would be \$800, and so on. These valuations could

be made by the Justices at such ages as the Legislature may define. That something should be done to correct the present state of things, I think apparent to all. If the Legislature can originate and adopt a better one, I am sure I shall be gratified. I have offered this as the best I can think of at present, if we adhere to the *ad valorem system*. Some allowance perhaps might be made, during the war, for those persons on the islands and mainland on our seacoast who have had to abandon plantations, houses and everything and bring off their slaves to prevent the enemy from stealing them, and whose slaves are not so valuable to them in any way as the slaves of others more independent, or not so situated. But there is no good reason whatever for Irwin county being required to pay an average tax of \$1 16 on her slaves, while Wilcox, an *adjoining county*, and both in the interior of Georgia, be permitted to pay only 69 cents average tax on her slaves, equally as valuable in every way as those of Irwin, or for Milton to pay \$1 13 and Liberty only 63 cents—nor is there any good reason why the inequality of the tax now existing among the other counties in the State, as is shown in table “B,” should exist. Consequently, I would most earnestly direct the attention of the Legislature to this matter, and trust that it will apply the proper remedy.

*Tax on Cotton after having been sold by the Planter or Producer.*

Notwithstanding the Tax Act of 1852, now in force, is clear and distinct, and taxes all articles of merchandize, including cotton and woolen goods, whether manufactured or not, yet I now have good reasons for believing that in some localities cotton speculators, merchants and others, who usually invest their capital in cotton or other produce, or who have sold their merchandize and other property and invested in cotton or other produce, have in many instances (in past years and the present year) evaded our Tax laws, and withheld from the State a respectable, if not a large amount of revenue, which she is entitled to, by declining or failing to return such property, because of that provision of the Act of 1852 which *exempts* from taxation “*the annual crops and provisions of the citizens of this State.*” Being satisfied that this provision was only designed to exempt these things *while in the hands of the original producer or owner*, and *not after being sold*, as when sold they become articles of merchandize, &c., in all cases where I have heard of this attempted evasion of our Tax laws, I have directed the Receiver of Tax Returns or the Tax Receiver and Collector, to claim the tax on this class of property, and in case of its not being returned by the owner or agent, to return the same as in default, and to secure the tax on

the same. But I think some further legislation is necessary in relation to this matter. I would therefore respectfully suggest that a declaratory law be passed, that no one can misunderstand, distinctly making cotton and all other produce in store on the 1st of April in each and every year, or in the State, and not belonging to the original producer, taxable. And also requiring all warehouse men and merchants, or commission merchants, hereafter to keep a register of these articles received by them, and to furnish, on the 1st of April in each year, under oath, to the Receiver of Returns of taxable property, a schedule of such cotton or other produce they may have in their possession or store, not belonging to the original producer. And then let the Collector take such measures as he may deem best, under our laws, to secure the tax on the same. The warehouse men, or merchants, or commission merchants, may not know, in all cases, whether all the cotton or other produce in his care belongs to the original producer or not, but he can swear to the *best of his knowledge and belief*—and it is hardly to be supposed that any of this worthy class of our fellow citizens would attempt to evade the operation of this law, and deprive the State of its just tax—especially, too, when the tax does not come out of them, but by a proper and fair return of this property it enables the State to collect a lesser tax from them.

#### *Deputies of Tax Receivers and Collectors.*

By our Tax Laws, a Receiver of Tax Returns or a Receiver and Collector cannot appoint a deputy to discharge the duties of either Receiver or Collector. There is no provision in any of our laws authorizing the appointment of deputies by said officers, and indeed our statutes in relation to the receiving of returns of property and the collection of the taxes, are so framed that Deputies cannot *legally* perform all the duties of either office. In the first place, a Receiver or the Tax Receiver and Collector is required to administer a certain oath to tax payers upon receiving their returns. If a tax payer swears falsely before a Receiver or Tax Receiver and Collector, he can be prosecuted and be convicted, and punished for the offence—but if the oath be administered by an agent or deputy, not authorized by law to administer oaths, said tax payer cannot be convicted of false swearing and punished. A Receiver, or Tax Receiver and Collector, takes an oath to examine all returns of property, and if not found to be correct and at a fair valuation, he is to assess a fair valuation, &c., and if the tax payer is not satisfied with the assessment, arbitrators are to be appointed, one each by the Receiver and tax payer, and the third, if necessary, by the two already selected, and all are to be sworn by the Tax Receiver. There is no obligation



or *authority* for a *deputy* to do any such thing. The Collector, too, not only takes an oath to search out and return all property omitted by the Receiver, and to double tax the same, but he is authorized to issue executions, garnishee, attach, &c., in certain cases, before as well as after the taxes are due. A deputy can do no such thing. Notwithstanding this clear want of authority on the part of these officers to appoint deputies or agents, I have been induced to believe, by representations made to me, that Deputies have been appointed in some cases, and have performed some of the duties of Receiver and Collector. Except the mere receiving the money for the Collector, on his own receipt, by an agent, this whole thing ought to be stopped in a most summary manner—or else the law ought to prescribe *how* deputies should be *allowed*, and also define their responsibilities. In all cases where information in relation to these things have been at all reliable, I have informed the parties that such proceeding was not authorized by law, and have ordered the discontinuance of deputies or agents.

I would therefore respectfully call the attention of the Legislature to this evil, and recommend that an act be passed authorizing and requiring the Inferior Courts in the several counties in this State to immediately dismiss from office any Tax Receiver and Collector who may be found employing an agent or deputy, to discharge any of the duties of his office, except to receive money on the receipts of the Collector, signed by himself, and I think it somewhat questionable that this should be allowed, *unless* the same is first approved and allowed by a regular order of the Court, *with the assent* of the securities of said Receiver or Collector. In view of the fact, that none of us are exempt from sickness, of either self or family, or other good causes which prevent our attending to our duties at all times, in the time the public interest requires it to be done, and to prevent an unfortunate but good officer being removed, by declension or otherwise, or the public interest being unnecessarily delayed, I think that would be well to pass an act authorizing the Inferior Courts, upon the application of the Receiver or Collector (in case of sickness or disability incurred after being elected) and their securities, to appoint a Deputy, who shall take the same oaths as the Tax Receivers and Collectors, but making his principal, on his bond together with his securities, liable for the Deputy's acts, both to the State and county.

*Double Commissions to Collectors on Property not on the Receiver's Digest.*

While the offices of Receiver of Tax Returns and Tax Collector were separate, an Act was passed, a part of which answered a very good purpose, but which, since now the



two offices have been consolidated throughout the State, ought to be immediately repealed. I allude to that portion of the Act requiring the Tax Collectors to search out and return all property omitted or overlooked by the Receiver, &c., and which allows him *double commissions on the same*. The Act was passed, not only to protect the State from the neglect or carelessness or omission of duty by the Receiver, but the double commissions were allowed the Collector to make him more *diligent and active* in looking up and returning this property, which escaped the observation of the Receiver, or was not returned, on account of his neglect of duty. But now, since these two separate offices have been consolidated, that provision of the Act allowing double commissions for defaulters not on the regular, or "Receiver's Book," is *unwise* in more than one way. With the two offices consolidated, this provision not only *pays well* the Tax Receiver and Collector for being *careless or indifferent* as to making the first or the *Receiver's Book as large as possible*, but it is a temptation to him to keep out of the way of the tax payers in the first instance, that he may return them on his *small digest*, which is required by this Act, and *get double commissions*. I might amplify further at this time and give other reasons for the repeal of this part of the Act of 1858, but as I think this statement of the case clear and sufficient, and as the subject will again be alluded to in another place, I will say no more at present, under this head.

*The Money collected by Collectors of Defaulters or Persons not on the Receiver's Digest.*

I have reasons for believing that *all* the Collectors in the State, for 1861 at least, have not complied with the Act of 1858, in returning to this office the money collected by them from persons or defaulters not on the Receiver's Digest—and yet it is difficult for this office, as the law now stands, to detect these omissions of duty, except by "accident" or "hearsay." And even if the Comptroller learns that a Collector has collected some money in this way, and the Collector has made no return of the property he has collected the money on, to this office, the Comptroller cannot proceed to collect the same by execution, because he does not know the amount so collected. If we omit to authorize and require the Collectors to return and collect a tax upon this property, then the State loses a respectable amount of tax, that it ought to get, and if we require them to collect said tax, with the best framed laws, the dishonest now and then may get a little of it. In looking over the the Ledger in this office for the past three years, I find that in 1859 the Collectors of 58 counties made a return of this kind of a tax, 74 making *no return*; in 1860 70 made returns and 62 making *none*; in 1861 only 60 made returns, while

72 *made no returns.* Now one of three things appertain to these counties which have made no returns, and they are these: Either *all* of them have had splendid Receivers, who swept their counties clean, as they went on in the discharge of their duties; or the Collectors have not attended to their duties as they ought; or *some* of them have collected money from such a source, and have "neglected," "forgotten" or "*failed*" to report the same to this office. The law requires them to be made on the "day" of "final settlement," which has been the 20th of December in each year, but the last Legislature extended the time of settlement for 1861 to the 1st of March last—and, yet, up to this date, only the number stated above have made return to this office of money thus collected by them. To guard, then, as far as possible, against Tax Collectors retaining in their hands longer than the day of final settlement, any money collected of defaulters or persons not on the Receiver's or regular digest for the return of property, I would suggest that an act be passed, putting a heavy penalty to be collected by execution, to issue from this office for the same, in addition to the sum so collected and not returned, against the said defaulting Collector and his sureties—one half of which penalty to go to the tax payer or other person who will inform against said Collector, and produce to the Comptroller General satisfactory evidence (either the receipt of the Collector or other good and satisfactory testimony) showing that said Collector had collected this money and had failed to return it to this office and the county, as required by law. And further, to remind the Collector of his duty, let a further affidavit be required when he makes his final settlement, whether or not he has been able to find any of this property in the county. If he could find none, he can swear to the fact, and if he has found some, he can then make his return, and swear that the return made was all the property he could find in the county. I know of no better mode, at present, to reach the forgetful, the negligent or the dishonest Tax Collector than the enactment of a law somewhat similar to the one above suggested.

*No returns*, as yet, have been received from the following named counties, of money collected of persons or defaulters not on the Receiver's Digest for the year 1861, viz:

Appling, Bibb, Bryan, Butts, Calhoun, Carroll, Chatham, Cherokee, Clarke, Clay, Coffee, Colquitt, Dade, Dawson, Dougherty, Early, Echols, Effingham, Emanuel, Fayette, Floyd, Forsyth, Franklin, Greene, Gordon, Gwinnett, Habersham, Hall, Hancock, Haralson, Hart, Heard, Irwin, Jackson, Jasper, Johnson, Jones, Laurens, Lowndes, Madison, Marion, Merriwether, Milton, Mitchell, Monroe, Morgan, Murray, Newton, Pickens, Pierce, Pike, Putnam, Rabun, Randolph, Scriven, Spalding, Stewart, Tattnall,

Telfair, Terrell, Thomas, Towns. Union, Upson, Wayne, Webster, Whitfield, Wilcox, Wilkes, Worth, Walton, Warren—72.

*The Consolidation of the two offices of Receiver of Tax Returns and Tax Collector.*

The last Legislature having passed almost unanimously an Act to consolidate the two offices of Receiver of Tax Returns and Tax Collector, and allowing but one, or the Collector's commissions to the officer for performing the duties of both offices, and as there seems to be a large amount saved thereby, in the collection of the General State Tax, it is not only with much diffidence, but only after much thought and reflection as to my duty to the State, as one of its trusted public officers, that I have determined to offer in this Report, my views in opposition to the propriety of the passage of this Act, and of its future continuance in force.

Were I to consult my own desire to "agree with all and disagree with none," or were I further to consult prudence so much as to "shun attempting to convince others, *well pleased with their own*, that *their own will not do*," I would still be silent at this time in relation to this Act—for the Legislature to whom this Report will be transmitted by your Excellency, will be composed of the same members who passed it with so little opposition. Nay, more. While I will not impute, in the slightest degree, to that body less generosity and less magnanimity or patriotism than that of any other similar body of patriotic representatives, yet readily acquiescing in the truthfulness of the aphorism, that "man convinced against his will, is of the same opinion still," I have not the same hope of convincing the members of that body of the correctness of my views in relation to their own Act, that I would others not thus committed, and I would therefore, as a matter of pleasure, prefer being silent at this time. But having been also continued in this office by the unanimous vote of that same body, with the belief on their part that I would continue to discharge its duties to the best of my ability, and without "fear, favor or affection," towards any one, or any body, and the LAW having made it MY DUTY NOW TO SPEAK in relation to this and all other portions of the revenue laws, that I think ought to be amended or repealed, I would therefore most respectfully say to your Excellency that the "Act to consolidate the offices of Receiver of Tax Returns and of Tax Collectors in this State, and to require the duties thereof to be discharged by one officer, to be styled Tax Receiver and Collector," ought not, in my humble judgment, to have passed in its present shape, and that I think it ought to be immediately repealed or essentially amended.

Although there appears a large amount saved to the State



by this Act, in not allowing to the Tax Receiver and Collectors the commissions that might have been allowed at this office to the Receiver of Tax Returns, under our *increased* tax, *had not the commissions been scaled*, yet I doubt much whether in the whole operations of this law, in the collection of the State and county taxes, much if any thing will be saved in the aggregate to the people, even this year; and if permitted to continue as it is for a few years, the office will become one of speculation, and be strenuously sought after by the designing and faithless, and the State and counties will, in all probability, lose largely, even though the amount apparently saved were much larger than it now appears to be.

While the offices of Receiver of Tax Returns and Tax Collector were *separate* and distinct, and *held by two separate persons*, there was much to promote an honest, energetic and faithful performance of the duties of each office by those holding them. The Receivers and Collectors were rewarded in more ways than one by an honest and faithful performance of their respective duties. The Receiver of Tax Returns was not only rewarded in commissions for being accommodating to the people and allowing as many as possible to *give in* or *return their property* to him, as he got no commissions on those he returned in default, although it was his *duty* to return all in default—it was not only his *duty* and *interest* to have his returns of property as *large as possible*, and his *abstract* or *grand total* of the various items as *correct* and as *large as possible*—but, on the other hand, it was made the duty of the Collector, and he was required to take a separate and distinct oath to search diligently for all property overlooked or not returned by the Receiver, and to return the same to this office in a small digest. And further to encourage said Collector to diligence in said work, he was allowed double commissions by the State on the property so returned—and he also got commissions from the county on the same. If the Collector made a large return of this property, it was not only an evidence that he was a good and faithful officer, but it was also further evidence that the Receiver had not discharged his duty properly, and consequently was not worthy to be retained longer in office. Therefore, while, since I have been in office, I have found and corrected many errors in the digests sent here by the Receivers, the much larger portion being against the State, and in favor of the Collector, yet as I could conceive of no advantage to said officers by such a return, I have not suspected or imputed fraud to them in any case. The Collector, too, was not only bound to respond to the charges made by the Receiver, and this Office, when the digests were examined, unless he furnished a certificate from the Inferior Court pointing out distinctly and clearly the errors complained of, but as before remarked, if he presented or return-



ed a large amount of property overlooked by the Receiver, he not only got double or treble commissions on this property, but his character as an officer was also advanced thereby. But how stands the matter now? Have not these "checks and balances" in the main been brushed away by the Act above alluded to? I think they are. But let us examine only a little.

The "Tax Receiver and Collector" *not only makes out his own books or makes his own charges, but he collects the money from the tax payer himself*; and the only and greatest protection that the State has against incompetency, against errors in addition, or against fraud, is one Comptroller General, (with no Clerks allowed him) who has to "examine and correct all returns of taxable property" in 132 Tax Digests, averaging about 50 (or say 40) pages each, with 20 taxable columns 38 lines deep on each page. All this, too, is to be done in about three or four weeks after receiving said digests, to enable him to levy the tax in time for the Collectors to go to work. And while doing this work, said Comptroller is required daily, or as may be presented to him, to examine, register and date and sign all warrants that may be drawn upon the treasury, audit accounts, give receipts for money paid into the Treasury, and keep up a large correspondence with Tax Receivers and Collectors, tax payers, &c., &c.\* It is true the present law does not require

---

\*NOTE.—As but few persons seem to have any idea of the duties imposed by law upon the Comptroller General, I have concluded again to present the following:

*Condensed Statement of most of the Duties of the Comptroller.*

*It is the duty of the Comptroller to ascertain the amounts due by all persons indebted to the State, and give receipts upon the Treasurer's certificates for all moneys paid into the Treasury daily or otherwise—To examine and audit all accounts against the State that may be daily or otherwise presented to him—To examine, countersign and enter all warrants that may be drawn daily or otherwise on the State Treasury—To keep the accounts of and settle with all Tax Collectors, to allow them their commissions, and the Receivers' commissions they may pay, and to examine and credit them with the insolvent lists that may be allowed them by the Inferior Courts and Grand Juries; and in case of default, by them, to issue *fi fas*, and send them to sheriffs, and look to the payment of the same into the Treasury—To receive and keep safely, and collect all evidences of debt, due the State, from any other source than taxes, and pay over the same to the Treasurer as soon as received—To countersign all testimonials, and to charge the Treasurer with the fees received on the same—To correspond with Solicitor Generals and other officers, in relation to the public dues—To keep a book and enter all bonds taken since March, 1856, and file the bonds—To make examination of his Records when called upon, and to give certificates for the same, &c.—To issue and send circulars to Receivers of Tax Returns, relative to their duties and the rules and regulations of his office—To send blank Digests to the Receivers for them to enter property, &c—To examine all Tax Digests, correct any errors that may be found, and have the same corrected in the counties from which they came—To ascertain the amount of property returned, and the poll and other tax returned, and to assess, with the advice and consent of the Governor, the General Tax of the State—To levy the State Tax upon each county in the State—To receipt to all the Receivers of Tax Returns for their Digests, allow them their commissions, and give them certificates to the Collectors to pay said commissions—To notify the Collectors, by circulars, &c., as to the per cent. tax levied, and to instruct them as to the rules and regulations of the Comptroller's and Treasury office—To examine Digests after the taxes are collected and paid into the Treasury, and to correct errors in the same, and to allow to Collectors or tax payers any sums overpaid by them, on account of these errors, and have the amount refunded to them—To receive the returns of Banks, Rail Roads, Foreign Bank Agents, Foreign Insurance and Express Companies, and give drafts or orders upon each to the Treasurer, and to see that the tax is promptly paid into the State Treasury—To make an Annual Report to the Governor for the Legislature,*

the Comptroller General to foot up or re-add each item in each column in all of these books, but he is to "examine and correct" the returns of the Receivers of Tax Returns—which has heretofore been usually done by comparing the various item columns in the abstract and comparing the aggregate and tax columns, and where there appeared a doubt as to the correctness of the book or books, to have the same re-added, and then again the same process of examination is gone through. And here I would most respectfully submit to your Excellency (to give these various columns and abstracts a proper review and examination, and especially where errors are detected) if time enough is allowed for two, or three, or four persons to properly perform this service, much less one person with various other duties to perform at the same time? Having found this duty very onerous every year since I have been in office, even with the assistance I have been able to obtain from others, it was for some time a mystery to me how my predecessors got through with this work and other duties without being pretty well worn down, and especially without help. But the matter was soon explained by one of my predecessors, who stated that he did not attempt to look over these books for errors, for it was impossible to do so in time to issue orders to collect the tax; but that, as the Receivers were

---

in which he is to report generally and in detail, the whole operations, as to receipts and expenditures of the Treasury during the year—To suggest, and recommend such improvements in the Revenue Laws, as his observation and experience may approve—Also to report a statement of the taxes paid to the State by each county, as appears by the digests thereof, and the counties whose Collectors are in default, &c.—To report a statement of all evidences of solvent debts due the State, and uncollected, which may remain in his office, the condition of the same, the name of the Solicitor or Attorney having it in charge, &c.—A Statement of the Educational Fund of the State, its annual income, the amounts paid, when and to whom paid—A statement of the accounts of all officers or agents disbursing the public money, &c.—A statement of the Public Debt of the State, the amount of interest paid, &c.—A statement showing the salaries and pay of all officers of the State—A statement showing the incidental expenses of the General Assembly, Executive and Judicial Departments—To enter, in alphabetical order, the full amount of all annual appropriations, setting forth the accounts under their appropriate heads, all warrants that he may check and pass, together with the fund on which it is drawn, the time, amount, and in whose favor drawn, and make all entries necessary to a true exhibit of the finances of the State. The Comptroller General must also make out in his Report, for the use of the General Assembly, a Table, containing the Taxable Property and other items on the Tax Digest of each county, for the year in which he makes his Annual Report—also a Table, annually, of the polls in each county for the year immediately preceding his Report—the number of voters in each county at the general election next preceding his Report—the number of children in each county returned for participation in the Educational Fund, and the amount drawn by each county from said fund—the amount drawn by each county for pay of members of the General Assembly—the total amount drawn by each county from the Treasury, and the total amount of net tax paid into the Treasury for the year preceding by each county. Also, to furnish such other statistical information connected with his offices as may be useful to the General Assembly, &c., &c. In addition to these duties, and while performing them, the Comptroller General has to keep up a heavy correspondence, in writing to Receivers of Tax Returns and tax payers, while property, &c., is being returned for taxation, and replying to their various and numerous enquiries as to the construction placed upon different portions of the Tax Laws, at this office—Responding to Tax Collectors and tax payers as to errors in the Digests discovered while collecting the taxes, and informing them how the corrections are to be made, allowed, &c.—Sending receipts for taxes to the Collectors and giving them statements of their accounts from time to time—And also replying to numerous other parties giving them information upon other matters connected with the affairs of the State, and the Comptroller's and the different offices at the Capitol.

sworn officers, as well as himself, and could have no corrupt motive in charging incorrectly either for or against the State, it was his habit to take from the Receiver's book his abstract or Total Return, and charge the Collectors with the same. If this be the correct interpretation of the law, then I have done a great deal of extra and laborious work for the State on these books since I have been in office, and I am happy to say, resulting very beneficially to the State, saving it many thousands of dollars, though from the shortness of time allowed me, and with the multiplicity of engagements on hand, I have not heretofore been able to give the Digests that thorough examination that I desired. But I will return to the present state of things. With, then, the whole of the receiving of the returns of the taxable property, &c., of the State and the collection of the money for the same, in the hands of *one man* in every county, and he being authorized and required to *make out his own books and make his own charges against himself*, surely, that the State and the several counties may get their rights in all cases, these books *ought to be re-added* and the charges for each item *ought to be made by some other* besides the person *who collects the money*. But will your Excellency or the Legislature look over the matter and estimate the time it ought to take one man (with no other duties to perform) to go over and re-add each item and column in these Tax Books, of say even forty pages each, with 26 columns, 38 lines on each page, (including the qualities of land, number of acres of each, total number of acres, number of slaves, and number of children returned for participation in the Educational Fund,) and then adjust and reconcile the various abstracts. Can one man, with nothing else to do, perform this service in twelve months? Can he do it in twenty-four months? I am very sure one man cannot perform the service properly in twelve months, and I doubt if he could do it much under the twenty-four months. And yet, *if this be not done*, what is to prevent a Collector from putting a *short abstract* to a *large return*. What is to prevent him from adding *some columns correctly* and giving the addition of others *incorrectly* and then *justifying* any short abstract he chooses to make by an *addition of the columns of items*. Nay, more. What is to prevent a bold and daring rascal from *keeping out of the regular book* which is sent to this office (and upon which the tax is levied) a few wealthy men, and making the abstract tally with the items on the book sent here, and the one filed in the Clerks office of the Inferior Court, and pocketing the proceeds? But suppose that, by *accident* or otherwise, some good citizen should examine the county book and should detect these things and suspect fraud, and should call upon the Collector for an explanation, or he should notify the Comptroller General, and he should call upon the Collector



for explanation, before a final settlement, and said officer should reply, "It is true, I accidentally, in copying from my blotter, omitted these names on my regular Digest, but I have them entered on my small digest, which the law requires me to keep, for those overlooked or not entered on the regular Digest, and I *intend* to account for these to the State and county when I make my final settlement," what then could the Comptroller or good citizen say? What could the State do, when under a safer and better system, and to more securely obtain her dues, in taxes, she had required a Collector to return a small digest to this office when he made his final settlement, of all property overlooked or omitted by the Receiver, and upon which the said Collector had collected the tax?

But again. Grant that all of our Collectors for the present year and for the future should be above suspicion and of the most conscientious class, what is to prevent them from doing as the best of accountants now and then do, viz: put down wrong figures in addition. It is said that "figures do not lie," and this is true where they are put down *correctly*, but nothing is farther from the truth than a figure out of its proper place. Ought, then, a Tax Receiver and Collector to be suspected of fraud or punished for fraud in all cases, where he commits an error against the State in his own favor, without further evidence of an intention of fraud? I think not. If so, we would soon have a few Tax Receivers and Collectors in the Penitentiary, who I am satisfied intended no fraud; and by way of illustration, I will present among others, only three cases that came before me in examining the books of this year. In one book containing a large return, by reference to the returns of last year I found the abstract much shorter than it ought to be, after allowing for the ordinary decrease in returns, in the value of property since April, 1861. By way of proving the Grand Total, I took the item columns and run them up and found them several hundred thousand dollars larger than the Grand Total. I immediately wrote to the Collector, informing him that his abstract was entirely wrong and largely against the State, and that he must go over his book again, &c. This book was re-added by the Tax Receiver and Collector, and the last return was \$1,000,945 in property more than the first return, making a difference in the State Tax alone of \$1,851 74. Upon enquiry into this case, it was satisfactorily shown to me that the Tax Receiver and Collector being sick at or about the time the book was to be sent to this office, he got a friend, a gentleman deemed fully competent, to foot up the items and make out his abstract for his books, and it was this friend, and not the Receiver and Collector who committed the errors in calculation. There was another case in which there



was an error in the tax column of about \$1,306,861 in property returned, making a difference against the State alone of \$2,417 69. The Tax Receiver and Collector brought this book to this office himself, and was so sure that it was correct that he could not readily understand the error, but after my demonstrating it in various ways, finally admitted it, within a small fraction—assuring me, that before he came here with his book, to be sure it was correct, he had got two or three friends to aid him in making up his abstract, and that all agreed that it was correct. On looking over another book of another county, and applying my usual first test, I discovered an error of over \$100,000 in property against the State, in the tax column. To have his book correct, this Tax Receiver and Collector satisfied me beyond question, that before his book came to this office, he had submitted it to the examination and correction of a very respectable gentleman and a school teacher of high reputation among his fellow citizens, and that *he* pronounced it “all correct,” &c. But upon going over and comparing and footing up the book again, there was found an error against the State, in the first return, of \$160,120, in the addition of return of property, making a tax of \$296 21 against the State alone, and in favor of the Tax Receiver and Collector. I might cite other errors found, where there may or may not have been any intention to make a wrong or imperfect return, but as I am clearly satisfied that neither of the above named parties *intended* a fraud upon the State and their counties, that your Excellency and the Legislature may see that fraud ought not to be imputed in *all* cases where errors are made by the Tax Receiver and Collector, in his own favor and against the State, I have thought it well enough at this time to present these cases. But suppose these returns had not been criticised closely, and the Comptroller General had merely “examined” the “total” return of the Tax Receiver and Collector, and had charged him accordingly—and suppose further that the county tax in each of these counties had only been 100 per cent. on the State tax (in many counties it is 200 and 300 and 350 per cent. upon the State tax) and here we would find, that the first Receiver and Collector, after *having paid all* that was *required* of him for the *State and county* tax and after taking out *all his commissions*, would have had a surplus of \$3,703 48; the second \$1,535 38; and the county of the third having already levied a tax of 200 per cent. upon the State tax, this one would have had a surplus of \$892 63, after paying all the State and county taxes “required” of him and paying all of his commissions. If they are as honest as I take them to be, the State and county may not have suffered this loss, when they discovered the condition of things at the close of their collections; but under the lame-

ness and defects of the Act of 1861 consolidating the two offices, and not providing for some competent and disinterested party re-adding these books, if disposed, they could have retained these sums, and neither this office or the Inferior Courts would have been any the wiser. And, here I will digress a little by saying, that while I have heretofore used all diligence and care that I could, in examining and correcting these digests, amidst the various other daily duties coming in upon me while doing so during the short time allowed, and while I have found many errors both for and against the State, and have corrected them, something rather remarkable has occurred, and it is this: While Collectors have *complained* from year to year to this office, that the Receivers or this Office had *overcharged* them, and while in many instances the Inferior Courts, upon the complaints of the Collectors, have certified to this office that the Receiver in his abstract had overcharged the Collector *hundreds of dollars in the tax*, I do not now recollect the *first instance* in which a Collector has *complained* to the Inferior Court or this office that the Receiver *undercharged* him in his abstract. Some have reported the property of tax payers who gave in to the Receiver, and which the Receiver entered on his blotter, but omitted to put in his books, &c.. but I have no recollection of a case where a Collector has *complained* that the Receiver in his addition had *made a mistake in his (the Collector's) favor and against the State* for any of these large sums alluded to. With this statement of a fact, I will leave your Excellency and the Legislature to draw your own inferences. On my own part, I would here remark, that, considering the shortness of time I have heretofore had to examine and correct these books from year to year, and having in the midst of these examinations, been compelled to drop the books a dozen or more times during the day, to examine, enter and sign warrants, give receipts for money, sign and charge Head Rights and copy grants and testimonials, write letters, answer questions, &c.. I *may* have been very successful in thus guarding the interests of the State, in this particular, but I have not heretofore flattered myself that I have been as successful as this fact would indicate.

I might amplify further and expose still more the liability to gross errors being uncorrected and the chances for fraud, unless the Act of 1861 is essentially amended or immediately repealed, but I think I have exhibited enough to satisfy any one open to conviction that the Act, as it stands, *will not do*.

What, then, is the best and most economical mode of remedying this evil? With what reflection I have been able to give the subject, I would respectfully recommend the repealing of the Act of 1861, and a return to the old system of *keeping the two offices* of Receiver of Tax Returns and

of Tax Collector *separate*, and of requiring two *separate persons* to hold them. The Legislature might authorize the election of a Receiver of Tax Returns in each county (or provide for Assessors, if that body should think it best,) whose duty should be to return all taxable property, foot up the various items of the same and make a return to this office under oath, and then allow the Comptroller General sufficient clerical force to examine generally the additions and abstracts of these receiving officers, before levying the taxes. In the meantime, as the various Tax Receivers and Collectors have been elected for two years, under the Act of 1861 consolidating the two offices, and the Legislature may not feel authorized to interfere with the tenure and terms of their election, it might provide that these books shall be examined and re-added in each county, by some competent person, before being sent to this office, and then allow sufficient clerical force in this office to examine closely the various columns, abstracts, &c., in the books of the different counties; and where, upon this examination, there appears any error or errors, to re-add every item and column of any book in which errors are detected. The greatest difficulty in having *all* the books indiscriminately footed up, or *re-added* in toto in this office, would be the difficulty in *procuring* a sufficient number of *competent persons* to do the work, after the books are received, in time to levy the tax. Perhaps a sufficient number of persons could be *found* about Milledgeville who could do the work well, but those are usually engaged in some regular and profitable business, and their services could not be obtained for a short time, or a few weeks, even though good daily pay was offered. Therefore, I think it better that the digests be first examined and re-added, by some competent person (besides the Tax Receiver and Collector) in the several counties before being sent to this office. After having obviated the difficulty, then, as to the present officers, I would respectfully recommend the adoption of the first proposition, as the *safest* and most ECONOMICAL mode of carrying out our General Tax Laws efficiently and effectively. And as our General State Tax is now 150 per cent. over that of 1860, and the commissions received in 1860, being fair and liberal, for the time necessarily consumed in the discharge of the duties of these two offices, and as no more labor is imposed upon these officers on account of the increased tax, (though there is some additional responsibility upon the Collector in the larger amount of money to collect, which is made up in his increased commissions from the county taxes)—as long as we raise our present tax or a lesser amount *over* \$100,000, I would also suggest that the commissions of the Receiver of Tax Returns and Tax Collector be sealed so that they will receive



about the same pay said officers received in 1860, when the State tax was \$400,000. And, while doing this, let a slight discrimination be made in favor of said officers in those counties whose Digests do not net over \$1,000. In the adoption of the first proposition, with this additional suggestion, the pay of both the Receiver of Tax Returns and Tax Collector will not exceed the pay already provided under the Act of 1861 more than \$10,000 or \$12,000, but if it exceeded it \$50,000, I think it far preferable and more economical than our *present* system.

My observation and experience in this office may be worth but little, but I will repeat, that unless the Act of 1861 is essentially amended or repealed, I fear it will not be long before the speculative, the cunning and *faithless* will be striving hard to get the office of "Tax Receiver and Collector" in the different counties in the State. If they cannot impose upon the people by their address or otherwise, or if they cannot buy themselves into office with the usual means of electioneering employed by the least meritorious, they will promise a portion or all of the *commissions* of the office to this or that benevolent or praiseworthy object, or agree to give the same to some favorite soldier's widow, or soldier's orphans, and they may even fulfil these promises, too, but IN THE END, THE STATE AND COUNTIES ARE VERY LIKELY TO SUFFER.

### *Tax on Foreign Insurance Companies.*

As will be seen in another part of this Report, the tax on Foreign Insurance Companies has decreased considerably within the past year. I know not how to account for this state of things, except upon the supposition that the Agents of these Companies have become careless and indifferent, or that they, supposing their business is not of such a character as to attract public attention, and as it is the duty of no particular person to return them to this office, if in default, they have concluded not to make returns, but save the tax to their principal. Persons have intimated to me, that in their cities and towns these agents have not made their returns, but when solicited to name them and return them in default, they decline to do so. All these Insurance Companies come into the State to make money—they would not have agencies here if they did not think they would profit thereby—and they ought to be made to pay their tax; and where these agents fail or refuse to do so, they ought to be taught a lesson, by having the heaviest penalty of the law imposed upon them. To insure a more full and prompt return of this tax, hereafter, I would respectfully suggest that an act be passed to take effect on the 1st of May next, authorizing informers to come in and return all agents who may then be in default for this year's tax, and to return thereaf-



ter, ten days after the tax is due, all agents of Foreign Insurance Companies that may be in default. The execution to issue and be collected as provided for by the Act of 1858, and the informer to be entitled to half the penalty of \$500 directed to be collected of each defaulting Agent. I think this will make them come up to their duty. At all events, the neglect of these agents is such that some remedy is necessary, and for the present I would respectfully suggest this.

All of which is respectfully submitted.

PETERSON THWEATT,

Comptroller General.

*The Treasurer, in account with the State of Georgia, for receipts  
wit: From the 21st October, 1861, to the*

DR.

Folio 56	To balance in the Treasury	
	October 20th, 1861,	\$324,105.86
	To Receipts from—	
31	General Tax, 1861,	604,634.69
32	General Tax, 1862,	93,384.54
31	General Tax, 1860,	500.02
42	Net earnings W. & A. R.	
	Road,	440,000.00
59	Tax on Banks,	36,517.42
61	Tax on Rail Roads,	7,275.81
45	Tax on Foreign Bank	
	Agents,	321.86
72	Tax on Foreign Insurance	
	Companies,	420.30
175 (old)	Tax on Express Companies,	270.96
58	From Bank dividends,	25,935.00
106 (old)	Debts due Alien Enemies,	3,631.42
176 (old)	Insurance dividends,	83.89
174 (old)	Sale of Bonds bought of	
	Penitentiary under Act	
	of 1859,	11,522.38
13 (old)	Sale of State Bonds to pay	
	Confederate War Tax,	2,460,138.40
17 (old)	Temp'ry loan from banks,	1,820,000.00
23	Issue of Georgia Treasury	
	Notes,	2,320,000.00
45 (old)	Money refunded by Central	
	Rail Road Bank,	426.76
42 (old)	Money refunded from sale	
	of Commissory stores,	350,000.00
39 (old)	Money refunded from sale of	
	Quartermaster's stores,	50,000.00
41 (old)	Money refunded from sale	
	of Ordnance stores,	58,286.00
49	Fees on Head Right Grants,	104.50
49	Fees on Copy Grants,	30.00
49	Fees on Testimonials,	30.00
14 (old)	Net earnings of Georgia	
	Penitentiary, 1862,	10,000.00
6		\$8,617,619.81

*and disbursements at the Treasury, for the fiscal year 1862, to-  
20th October, 1862, both days inclusive.*

		CR.
Folio 64	By Warrants on Civil Estab-	
	lishment, 1861,	\$17,990.03
64	“ Warrants on Civil Estab-	
	lishment, 1862,	46,257.09
66	“ War't on Cng't Fund '61,	9,531.16
66	“ War't on Cng't Fund '62,	3,093.60
68	“ War't on Print'g Fund '61,	2,812.37
68	“ War't on Print'g Fund '62,	14,085.41
70	“ War't on Educational Fund	
	1861,	149,690.00
37	“ War't on Special Printing	
	Fund 1862,	10.00
51	“ War't on Overpayments '62	5,173.70
53	“ War't on Special Appropri-	
	ations,	447,743.69
43	“ War't on \$350,000 Appro-	
	priation to manufacture	
	Arms,	51,150.00
46	“ War't on \$5,000,000 Appro-	
	priation for Military De-	
	fence of the State,	2,539,290.25
78 (old)	“ War't for pay of Members	
	and Officers of the Leg-	
	islature for 1861,	55,468.86
44	“ War't for Atlantic and Gulf	
	Rail Road,	50,000.00
47	“ War't on payment of Pub-	
	Debt,	2,051,923.91
22	“ War't to pay Confederate	
	War Tax,	2,477,397.32
		<hr/>
		7,924,617.39
	To balance in the Treasury	
	October 20th, 1862,	693,002.42
		<hr/>
7		\$8,617,619.81

TABLE A.

*LAND—Showing the number of Acres—Aggregate value and average value for the years 1861 and 1862.*

COUNTIES.	No. Acres in 1861.	Aggregate Val- ue in 1861.	Av'ge value in 1861.	No. Acres in 1862.	Aggregate Val- ue in 1862.	Av'ge value in 1862.
Appling,	426,021	\$ 406,738	\$ .95	401,303	340,965	.85
Baker,	202,273	1,628,453	8.05	199,233	1,555,191	7.80
Baldwin,	271,661	989,811	3.64	254,600	897,235	3.67
Banks,	119,730	602,628	5.03	120,087	458,498	3.81
Bartow,	276,059	3,208,646	11.62	275,816	3,104,188	11.25
Berrien,	266,435	536,207	2.51	248,273	444,749	1.80
Bibb,	614,627	1,855,796	3.03	706,664	1,926,758	2.74
Brooks,	337,888	1,636,656	4.84	306,222	1,463,032	4.77
Bryan,	226,386	670,702	2.96	227,421	615,172	2.70
Bulloch,	545,811	816,024	1.49	538,667	719,114	1.33
Burke,	729,586	3,644,066	4.99	709,685	3,283,415	4.63
Butts,	164,555	918,188	5.58	169,792	883,962	5.20
Calhoun,	158,439	1,024,058	6.46	157,400	971,858	6.11
Camden,	262,777	965,609	3.67	195,897	682,564	3.47
Campbell,	214,676	1,272,036	5.92	231,933	1,224,578	5.28
Carroll,	266,131	1,428,645	5.37	270,878	1,152,977	4.26
Catoosa,	105,285	920,078	8.74	97,258	865,758	8.72
Charleston,	190,003	111,795	.58	145,968	98,215	.74
Chatham,	474,955	2,695,350	5.67	441,901	2,527,500	5.71
Chattahoochee,	137,677	905,569	6.57	143,705	871,507	6.06
Chattooga,	152,876	1,507,689	7.24	154,252	1,043,328	6.76
Cherokee,	215,849	1,364,026	6.32	201,667	1,348,340	6.68
Clarke,	323,148	1,238,223	3.83	308,200	1,203,408	3.91
Clay,	123,260	804,024	6.52	131,935	736,203	5.57
Clayton,	93,776	662,934	7.07	94,611	661,820	7.10
Clinch,	796,686	831,466	1.04	755,778	656,789	.81
Cobb,	246,422	1,655,840	6.71	266,309	1,860,070	6.98
Coffee,	301,714	203,331	.67	307,869	274,132	.88
Columbia,	333,315	1,940,143	5.82	328,916	1,862,432	5.69
Colquitt,	98,646	158,961	1.61	91,581	137,915	1.44
Coweta,	337,014	2,209,274	6.55	315,514	2,122,228	6.72
Crawford,	208,667	1,274,792	6.10	211,381	1,132,199	5.34
Dade,	81,295	519,185	6.38	78,644	533,899	6.81
Dawson,	80,484	348,661	4.33	81,788	362,060	4.41
Decatur,	476,643	2,107,787	4.42	498,778	1,862,193	3.73
Dekalb,	178,661	1,119,461	6.26	192,223	1,151,277	5.98
Dooley,	336,001	1,584,131	4.71	333,917	1,325,497	3.97
Dougherty,	317,356	2,752,001	8.67	355,816	2,442,227	6.86
Early,	221,146	1,418,451	6.41	239,793	1,293,068	5.30
Echols,	125,077	284,911	1.99	67,978	176,636	2.61
Effingham,	291,587	790,419	2.71	281,815	742,153	2.65
Elbert,	220,031	1,837,476	8.55	274,287	1,547,845	6.37
Emanuel,	518,698	642,699	1.24	520,077	552,594	1.06
Fannin,	123,465	509,532	4.13	120,067	345,454	2.87
Fayette,	159,574	1,025,934	6.43	160,942	990,400	6.15
Floyd,	283,489	2,672,718	9.42	298,981	2,612,908	8.74
Forsyth,	136,023	791,608	5.82	136,041	748,621	5.50
Franklin,	207,188	897,626	4.33	207,172	775,283	3.69
Fulton,	184,857	1,214,170	6.56	186,499	1,336,223	6.62
Gilmer,	156,159	499,024	3.19	155,951	465,653	2.98
Glascock,	78,474	361,657	4.61	82,671	354,703	4.29
Glynn,	191,724	810,707	4.23	168,709	624,680	3.70
Green,	302,312	1,874,609	6.20	298,887	1,739,122	5.82
Gordon,	210,157	2,024,219	9.63	207,076	1,892,225	9.12
Gwinnett,	317,297	1,529,808	4.82	303,762	1,776,470	5.84
Habersham,	235,764	614,304	2.60	215,875	578,314	2.67
Hall,	279,321	1,030,942	3.69	275,681	930,370	3.39
Hancock,	322,816	1,941,172	6.01	322,984	1,896,572	5.87
Haralson,	84,470	363,799	4.78	71,773	337,511	4.70
Harris,	302,931	1,752,347	5.83	310,938	1,603,456	5.15
Hart,	157,505	765,999	4.86	155,128	584,370	3.73
Heard,	161,184	1,013,103	6.28	157,700	995,733	6.32
Henry,	327,585	1,652,642	5.04	229,618	1,554,518	6.73
Houston,	384,217	3,449,657	8.97	392,425	3,003,632	7.63
Irwin,	308,660	268,592	.83	257,771	233,536	.90
Jackson,	285,113	1,243,101	4.71	219,240	1,315,319	5.99
Jasper,	237,547	1,540,428	6.48	255,881	1,445,782	5.65
Jefferson,	365,746	1,856,678	5.07	359,195	1,676,139	4.66



TABLE A.—CONTINUED.

COUNTIES,	No. Acres in 1861.	Aggregate Val- ue in 1861.	Average value in 1861.	No. Acres in 1862.	Aggregate Val- ue in 1862.	Average value in 1862.
Johnson,	161,918	470,514	2 90	195,415	405,945	
Jones,	277,065	1,572,826	5 60	270,976	1,319,285	4 97
Laurens,	426,885	1,148,684	2 69	388,614	963,504	2 47
Lee,	214,504	1,997,291	9 31	229,515	1,633,253	7 11
Liberly,	401,985	801,214	1 99	385,616	676,949	1 72
Lincoln,	161,597	842,069	5 21	168,663	790,404	4 74
Lowndes,	384,587	1,205,933	3 13	408,814	1,220,561	2 97
Lumpkin,	139,766	452,567	3 24	190,311	305,039	2 08
Macon,	237,148	1,839,653	7 75	216,821	1,536,167	6 22
Madison,	188,641	722,387	3 83	183,850	636,686	3 46
Marion,	190,181	1,124,232	5 91	183,973	1,083,781	5 73
McIntosh,	296,710	879,619	2 96	227,871	797,444	3 49
Meriwether,	359,992	2,309,410	6 41	333,686	2,202,365	6 60
Miller,	87,265	376,156	4 31	83,525	359,746	4 30
Milton,	76,823	544,091	7 07	77,424	537,588	6 97
Mitchell,	166,991	958,452	5 73	172,828	870,822	5 04
Monroe,	352,078	2,323,598	6 59	378,849	1,969,871	5 20
Montgomery,	367,859	379,704	1 03	394,318	324,028	82
Morgan,	256,723	1,401,601	5 46	214,828	1,353,274	6 30
Murray,	125,325	1,063,504	8 52	128,429	1,100,534	8 56
Muscogee,	197,881	1,733,203	8 76	198,902	1,710,035	8 14
Newton,	308,580	1,834,721	6 10	306,483	1,787,118	5 83
Oglethorpe,	335,489	1,815,112	5 41	338,074	1,662,925	4 91
Paulding,	106,213	726,459	6 84	118,054	676,442	5 72
Pickens,	103,088	436,623	4 23	106,075	406,595	3 73
Pierce,	148,586	283,537	1 91	150,377	199,980	1 32
Pike,	230,060	1,499,230	6 51	170,093	1,408,042	8 27
Polk,	134,815	1,317,815	9 77	138,241	1,215,365	8 73
Polaski,	367,788	1,561,875	4 25	281,411	1,534,559	5 63
Putnam,	243,090	1,649,200	6 78	248,528	1,629,485	6 55
Quitman,	107,153	750,838	7 00	103,322	686,227	6 64
Rabun,	148,782	258,080	1 73	177,983	247,774	1 38
Randolph,	255,584	1,572,709	6 15	293,289	1,569,552	5 61
Richmond,	400,999	1,957,670	4 88	393,565	1,986,350	5 04
Schley,	114,064	757,993	6 61	111,741	711,625	6 37
Seriven,	421,974	1,473,407	3 49	426,115	1,457,916	2 07
Spalding,	178,180	1,024,273	5 75	156,372	995,608	6 37
Stewart,	339,296	2,547,814	7 50	318,362	2,291,957	7 18
Sumter,	316,070	2,398,015	7 58	336,697	2,164,129	6 42
Talbot,	267,321	1,845,208	6 90	277,476	1,738,506	6 98
Taliaferro,	125,524	691,372	5 10	132,341	650,195	4 91
Tattnall,	541,758	669,707	1 23	542,306	504,900	90
Taylor,	183,661	970,351	5 28	183,680	846,044	4 62
Telfair,	482,106	429,418	90	211,542	321,283	1 51
Terrell,	228,546	1,540,950	4 55	207,693	1,128,285	5 43
Thomas,	472,780	2,431,389	4 93	479,090	2,291,590	4 78
Towns,	60,677	254,315	4 19	61,048	228,645	3 74
Troup,	306,654	2,336,989	7 62	287,926	2,348,266	8 15
Twiggs,	258,627	1,552,859	6 06	239,898	1,283,930	5 34
Union,	177,325	353,092	2 00	128,609	335,942	2 58
Upson,	211,341	1,443,388	6 00	215,116	1,399,746	6 50
Walker,	232,752	1,599,622	7 14	195,359	1,606,962	8 27
Walton,	294,518	1,405,669	4 77	297,000	1,319,395	4 44
Ware,	254,026	357,974	1 41	259,212	389,331	1 11
Warren,	230,697	1,619,643	7 02	225,898	1,532,196	6 82
Washington,	464,467	2,466,928	5 31	445,098	2,100,187	4 71
Wayne,	201,676	211,965	1 05	188,714	163,316	86
Webster,	148,589	885,897	5 95	133,234	807,105	6 05
White,	91,099	324,425	3 56	86,540	314,333	3 63
Whitfield,	187,152	1,502,303	8 03	194,728	1,774,591	9 11
Wilcox,	138,833	302,661	2 18	137,631	275,123	1 98
Wilkes,	337,263	1,510,344	4 47	340,890	1,495,391	4 35
Wilkinson,	286,012	2,000,163	6 99	291,362	1,737,029	5 58
Worth,	152,395	518,323	3 40	119,565	446,886	73
	33,663,723	161,621,241	4 80	32,492,761	\$150,240,623	4 68

Average value of land per acre in 1862, \$4 68.

TABLE B.

*SLAVES.—Showing the number of Slaves, their aggregate value, and average value for the years 1861 and 1862.*

COUNTIES.	No. Slaves in 1861.	Aggregate Value of Slaves in 1861.	Av'ge value Slaves in '61.	No. Slaves in 1862.	Aggregate value of Slaves in '62.	Av'ge value slaves in '62.
Appling,	747	445,373	596	834	441,425	529
Baker,	3,849	2,436,595	633	4,129	2,468,725	525
Baldwin,	4,444	2,716,850	611	4,409	2,274,950	516
Banks,	1,103	586,485	531	1,099	479,034	436
Bartow,	4,917	2,841,865	578	5,121	2,766,425	540
Berrien,	415	269,922	650	421	228,900	543
Bibb,	5,898	3,538,896	600	6,400	3,279,515	512
Brooks,	3,731	2,118,850	568	3,911	2,062,242	530
Bryan,	2,472	1,228,789	497	2,246	837,750	373
Bulloch,	2,164	1,196,871	553	2,310	1,043,495	451
Burke,	12,369	6,932,875	561	12,725	5,574,385	430
Butts,	3,321	1,836,131	553	3,489	1,728,398	495
Calhoun,	2,596	1,447,500	558	2,850	1,358,056	470
Camden,	4,243	2,048,800	483	3,170	1,210,955	382
Campbell,	2,160	1,240,985	578	2,249	1,185,160	527
Carroll,	1,908	1,210,660	635	2,016	1,084,025	537
Catoosa,	786	443,510	564	748	397,428	532
Charlton,	501	267,654	534	415	163,000	393
Chatham,	12,395	6,720,750	542	11,896	5,154,900	452
Chattahoochee,	2,927	1,751,571	600	3,019	1,536,340	509
Chattooga,	2,194	1,170,275	534	2,215	1,066,651	482
Cherokee,	1,229	695,550	565	1,349	687,310	509
Clarke,	5,612	3,152,701	562	5,483	2,822,080	514
Clay,	2,327	1,363,300	560	2,331	1,096,325	470
Clayton,	1,238	771,379	626	1,276	724,827	568
Clinch,	511	306,269	600	621	340,646	548
Cobb,	3,431	2,540,674	740	3,573	2,112,063	591
Coffee,	641	338,019	527	611	284,061	465
Columbia,	8,106	4,382,370	541	8,454	3,591,880	425
Colquitt,	125	73,700	590	143	67,350	471
Coweta,	7,262	4,370,949	602	7,154	3,546,365	495
Crawford,	4,184	2,514,788	601	4,118	1,936,065	470
Dade,	324	190,455	588	345	192,750	560
Dawson,	322	168,300	522	313	164,650	480
Decatur,	5,976	3,436,648	575	6,166	2,824,592	458
DeKalb,	2,037	1,214,097	596	2,159	1,187,043	505
Dooly,	3,753	2,234,885	595	3,961	1,813,272	458
Dougherty,	5,973	3,538,465	598	6,216	3,117,540	502
Early,	4,215	2,527,010	600	4,475	2,151,275	480
Echols,	305	180,160	591	286	162,760	570
Effingham,	2,369	1,218,315	515	2,348	1,036,445	436
Elbert,	5,582	3,606,133	646	5,644	2,851,614	505
Emanuel,	1,401	804,340	574	1,379	697,710	506
Fannin,	128	79,570	622	135	65,600	484
Fayette,	2,210	1,291,995	585	2,217	1,181,946	515
Floyd,	5,819	3,351,231	576	6,855	3,024,075	441
Forsyth,	846	499,108	590	882	462,795	525
Franklin,	1,328	762,913	574	1,310	605,071	462
Fulton,	2,924	1,657,654	567	3,135	1,802,386	575
Gilmer,	157	92,750	654	173	90,234	521
Glascok,	815	494,225	606	825	417,999	506
Glynn,	2,718	1,323,850	487	1,485	602,900	467
Greene,	7,992	5,104,235	639	8,321	4,441,749	534
Gordon,	2,110	1,267,065	600	2,126	1,154,710	543
Gwinnett,	2,596	1,630,001	628	2,599	1,384,614	532
Habersham,	785	435,018	554	1,020	443,200	435
Hall,	1,191	712,935	599	1,266	634,600	501
Hancock,	8,117	4,868,550	600	8,441	4,363,685	517
Haralson,	227	166,285	733	238	133,232	555
Harris,	7,541	4,975,935	660	7,968	4,218,416	530
Hart,	1,643	946,585	577	1,585	742,665	468
Heard,	2,493	1,595,528	640	2,440	1,401,426	574
Henry,	4,456	2,722,319	611	4,530	2,323,978	530
Houston,	10,955	6,685,018	610	11,443	5,375,195	472
Irwin,	290	203,450	702	307	194,155	
Jackson,	3,479	1,881,161	541	3,410	1,799,727	528
Jasper,	6,401	3,489,231	545	6,907	3,188,500	462
Jefferson,	6,071	3,573,853	589	6,416	1,795,180	420



TABLE B.—CONTINUED.

COUNTIES.	No. Slaves in 1861.	Aggregate Val- ue of Slaves in 1861.	Avg'e. value Slaves in '61.	No. Slaves in 1862.	Aggregate Val- ue of Slaves in 1862.	Avg'e. value Slaves in '62.
Johnson,	815	536,651	659	858	431,415	503
Jones,	6,252	3,464,915	554	6,486	2,681,210	413
Laurens,	3,479	2,059,879	592	3,520	1,697,190	482
Lee,	5,942	3,118,275	618	5,075	2,830,250	557
Liberty,	6,350	2,907,255	458	6,179	2,130,565	345
Lincoln,	3,774	2,404,395	637	3,882	1,614,306	416
Lowndes,	2,526	1,442,762	571	3,217	1,535,560	477
Lumpkin,	605	330,490	546	472	199,305	423
Macon,	5,633	3,373,920	599	5,605	2,491,320	425
Madison,	1,959	1,110,452	567	1,986	856,385	432
Marion,	3,488	2,308,837	662	3,501	2,013,035	575
McIntosh,	3,991	2,043,900	512	3,100	1,244,800	401
Merriwether,	8,590	4,952,635	577	8,707	4,220,860	485
Miller,	793	410,200	517	790	340,250	430
Milton,	626	376,475	601	636	381,769	616
Mitchell,	1,851	1,056,285	571	1,984	893,539	450
Monroe,	9,986	6,054,295	606	10,533	4,247,400	403
Montgomery,	983	503,590	604	1,019	472,956	460
Morgan,	6,843	3,809,644	557	6,900	3,529,735	512
Murray,	1,416	686,230	485	1,466	630,675	430
Muscogee,	6,389	3,714,598	591	6,510	3,493,830	537
Newton,	5,963	3,371,763	566	6,200	3,001,049	486
Oglethorpe,	6,966	3,846,257	552	7,331	3,027,475	427
Panhandling,	587	348,700	594	582	329,164	565
Pickens,	252	142,800	566	251	138,850	553
Pierce,	258	131,181	520	306	151,981	496
Pike,	4,724	2,779,830	588	4,949	2,502,444	502
Polk,	2,391	1,490,500	624	2,568	1,337,250	520
Pulaski,	3,970	2,460,397	620	5,102	2,333,787	455
Putnam,	7,303	4,379,990	600	7,515	4,241,200	591
Quitman,	1,661	1,171,355	705	1,733	1,054,285	606
Raban,	214	131,025	612	211	116,550	552
Randolph,	4,340	2,999,415	638	4,638	2,279,469	491
Richmond,	7,657	4,413,725	576	7,844	3,828,375	489
Schley,	2,395	1,463,670	611	2,748	1,370,740	495
Scriven,	4,583	2,217,977	484	4,854	1,650,650	340
Spalding,	3,893	2,225,359	572	3,863	2,091,304	512
Stewart,	7,718	5,225,140	677	7,895	4,262,533	539
Sumter,	6,600	4,130,490	671	6,864	3,713,539	549
Talbot,	8,007	4,609,815	576	8,485	3,771,185	444
Taliaferro,	2,881	1,585,845	550	2,917	1,303,345	450
Tatnall,	1,167	705,932	601	1,202	544,985	453
Taylor,	2,662	1,688,472	634	2,574	1,191,325	467
Telfair,	836	532,880	637	875	441,030	508
Terrell,	2,655	1,891,575	712	3,270	1,613,650	463
Thomas,	6,872	4,105,650	597	7,574	3,687,510	474
Towns,	117	70,300	601	128	70,484	550
Troup,	10,020	6,629,469	662	10,393	5,711,256	549
Twiggs,	5,387	3,157,820	586	5,271	2,533,925	484
Union,	119	67,073	564	126	59,800	474
Upson,	4,788	2,982,418	602	4,888	2,562,102	524
Walker,	1,627	947,570	583	1,750	909,108	520
Walton,	4,696	2,728,486	583	4,774	2,179,612	456
Ware,	403	256,177	636	1,448	660,730	401
Warren,	5,336	3,267,190	612	5,220	2,605,900	500
Washington,	6,658	4,388,346	659	6,997	3,207,303	459
Wayne,	619	286,400	463	611	241,871	396
Webster,	2,347	1,618,884	684	2,377	1,328,805	557
White,	287	158,950	554	268	137,425	512
Whitfield,	1,650	907,550	550	1,886	972,375	516
Wilcox,	433	230,975	533	470	177,300	377
Wilkes,	7,675	4,630,471	603	7,957	3,863,760	485
Wilkinson,	4,147	2,639,460	636	4,234	2,257,777	533
Worth,	712	459,250	645	745	389,000	522
	460,788	272,015,490	590	473,761	230,502,040	486

Average value of Slaves in the whole State, in 1862, \$486 53.

TABLE C.

*Showing the number of Polls, Professions, Free Persons of Color, Children between the ages of Six and Eighteen years, City or Town Property, Amount of Money and Solvent Debts, Merchandise, and Capital employed in Shipping and Tonnage, as Returned on the Tax Books in the Comptroller General's Office for the year 1862.*

COUNTIES.	Polls.	Professions:	Free Negroes.	Children between 6 and 18 years old.	City or Town Property.	Amount of Money and Solvent Debts.	Merchandise.	Shipping and Tonnage.
Appling,	527	7	1	950	2,290	103,536		
Baker,	296	14		510	32,850	542,843	19,150	
Baldwin,	347	16	20	548	294,700	1,135,684	80,700	
Banks,	540	3		824	17,113	233,291	400	
Bartow,	1,349	30	12	2,394	237,870	1,509,830	30,475	
Berrien,	505	4		929	12,813	197,911	5,050	
Bibb,	1,323	34	20	1,514	3,129,067	4,237,549	951,453	
Brooks,	569	22	3	825	52,958	773,896	4,375	
Bryan,	304	5	1	433	1,076	168,256	1,800	
Bulloch,	596	5	1	1,184	200	424,959	1,200	
Burke,	938	42	18	696	85,725	1,457,493	13,350	
Butts,	564	17	5	910	71,600	691,475	8,650	
Calhoun,	264	5		545	24,526	286,079	400	
Camden,	215	3	2	265	33,542	137,342		
Campbell,	1,057	13	5	1,647	55,661	642,962	15,300	
Carroll,	1,679	23	5	2,865	61,995	719,695	16,420	



Catoosa,	609	7	1	970	78,240	308,953	20,466
Charlton,	216	3		396	11,600	110,931	3,000
Chatham,	1,170	46	289	705	8,291,500	5,225,500	780,750
Chattahoochee,	498	5	3	817	15,370	374,971	550
Chattooga,	801	21	1	1,350	24,115	489,399	17,276
Cherokee,	1,647	16	16	2,387	23,950	495,395	1,950
Clark,	565	18	4	1,577	861,490	2,609,888	104,345
Clay,	403	19	3	641	111,936	460,166	21,746
Clayton,	493	6	2	955	102,716	270,252	18,557
Clinch,	458	5		828	16,227	289,276	1,950
Cobb,	1,500	31		2,418	610,365	1,571,735	72,160
Coffee,	373	1	4	665	4,901	155,033	2,300
Columbia,	434	17	23	671	54,025	1,216,283	12,700
Colquitt,	195			313	2,040	36,306	499
Coweta,	1,181	29	5	1,559	318,860	1,350,272	45,938
Crawford,	542	8	6	723	14,685	649,166	4,645
Dade,	435	6		915	22,755	159,026	3,235
Dawson,	504	3		890	6,106	128,954	2,115
Decatur,	1,037	32	2	1,554	275,050	1,223,126	34,860
Dekalb,	1,083	13	4	1,358	176,145	1,680,583	30,326
Dooly,	748	12	2	1,169	8,645	505,983	3,150
Dougherty,	433	37		372	424,051	1,169,164	113,354
Early,	428	12		620	63,400	684,153	11,350
Echols,	184			344	2,301	83,059	
Effingham,	437	11	3	716	30,330	315,529	1,300

85,700

1,000

TABLE C.—CONTINUED.

COUNTIES.	Polls.	Professions.	Free Negroes.	Children between 6 and 18.	City or Town Property	Amount of Money and Solvent Debts.	Merchandise.	Shipping and Tonnage.
Elbert,	886	17	7	1,199	84,030	1,148,255	7,015	
Emanuel,	671	8	17	1,105	8,850	311,700	275	
Fannin,	665	5		1,395	13,170	84,552		
Fayette,	764	10		1,194	26,690	443,867	6,600	
Floyd,	1,293	28	15	2,083	502,695	1,802,342	127,895	
Forsyth,	1,052	8	3	1,889	24,345	33,787	14,045	
Franklin,	1,010	5	11	1,527	24,973	372,730	3,100	
Fulton,	1,474	47	10	1,821	3,390,885	2,127,067	730,132	
Gilmer,	1,026	4		1,946	18,445	127,873	1,500	
Glascock,	259	4	7	375	4,350	161,182	3,200	
Glynn,	160	11	5	225	149,875	274,576	500	2,500
Greene,	643	24	15	995	230,885	1,373,378	32,100	
Gordon,	1,360	16	10	1,813	72,220	645,057	35,610	
Gwinnett,	1,242	14	12	2,589	62,225	290,444	17,815	
Habersham,	808	10	11	1,394	39,800	221,487	7,620	
Hall,	925	12		1,947	44,525	503,021	7,460	
Hancock,	587	23		776	180,686	1,697,641	19,271	
Harralson,	456	7		776	13,235	148,033	5,254	
Harris,	893	29	4	1,454	49,532	1,261,634	9,900	
Hart,	769	3	5	1,325	19,400	272,033	2,241	
Heard,	534	10	1	932	18,660	452,452	4,350	

Henry,	1,056	9	1,464	42,081	1,005,134	9,925
Houston,	725	26	1,077	260,460	1,747,085	49,778
Irwin,	241	1	469	1,525	99,617	550
Jackson,	1,265	20	1,874	48,106	719,139	11,100
Jasper,	583	16	1,017	101,150	1,378,510	46,300
Jefferson,	663	19	993	100,710	1,037,365	15,505
Johnson,	324	6	578	10,697	220,083	545
Jones,	434	14	747	29,256	979,582	13,500
Laurens,	741	11	932	28,431	497,984	4,900
Lee,	565	19	526	35,275	460,500	4,000
Liberty,	380	10	657	62,226	451,217	10,000
Lincoln,	306	11	404	5,925	407,040	650
Lowndes,	446	16	680	64,388	548,499	900
Lumpkin,	627	6	1,021	29,318	138,278	5,980
Macon,	633	24	930	60,313	920,119	10,900
Madison,	591	8	1,037	8,970	377,159	8,694
Marion,	690	18	1,059	38,065	638,037	6,401
McIntosh,	221	4	272	64,115	166,192	48,000
Meriwether,	875	19	1,539	50,950	1,390,522	19,050
Miller,	202	6	363	19,070	201,300	900
Milton	658	6	1,097	25,283	217,807	2,160
Mitchell,	377	6	703	12,535	334,354	1,900
Monroe,	761	27	1,232	127,130	1,884,863	57,029
Montgomery,	391	4	530	1,078	137,267	377
Morgan,	549	17	742	314,786	1,485,464	28,107

TABLE C.—CONTINUED.

COUNTIES.	Polls.	Professions.	Free Negroes.	Children between 6 and 13.	City or Town Property	Amount of Money and Solvent Debits.	Merchandise.	Shipping and Tonnage.
Murray,	\$10	7		1,508	29,475	248,490	4,705	
Muscogee,	1,166	45	37	1,773	2,428,175	3,494,222	260,961	
Newton,	1,049	27	17	2,126	345,029	1,736,003	42,524	
Oglethorpe,	658	27		811	59,400	1,126,731	19,375	
Paulding,	1,039	6	6	1,712	19,280	220,661	6,388	
Pickens,	860	6		1,356	16,725	214,663	5,390	
Pierce,	262	6	1	473	25,535	133,861	3,202	
Pike,	907	11	13	1,419	20,100	908,575	21,211	
Polk,	685	11		1,022	18,160	646,953	2,800	
Pulaski,	717	15	14	609	107,625	902,430	14,840	
Putnam,	501	24	6	681	154,226	1,477,605	28,300	
Quitman,	324	6	6	414	54,310	357,337	5,670	
Rabun,	357	2		886	13,325	99,125	975	
Randolph,	820	34		1,111	286,530	968,223	55,028	
Richmond,	2,331	62	3	2,697	4,892,250	7,053,765	1,050,700	4,200
Schley,	373	6		541	21,050	367,464	1,720	
Scriven,	646	18		970	3,150	494,739	4,887	
Spalding,	886	18	2	1,064	600,813	1,439,041	186,462	1,800
Stewart,	812	30		751	28,250	1,411,781	25,490	1,400
Sumter,	1,099	28	3	1,499	421,580	1,561,072	127,765	
Talbot,	682	20	2	1,048	137,140	1,575,498	31,600	
Taliaferro,	324	7	10	467	54,350	242,617	5,750	



Tattnall,	493	6	2	866	5,385	282,360	2,961
Taylor,	403	9		896	48,000	619,387	26,050
Telfair,	296	5		479	1,660	109,405	750
Terrell,	615	21		656	69,410	591,232	18,610
Thomas,	882	24	15	1,281	323,332	1,788,587	71,017
Towns,	403	1		718	7,994	68,012	2,120
Troup,	995	38	20	1,301	549,700	2,766,805	132,640
Twiggs,	474	17	23	737	14,300	833,228	1,000
Union,	631	3		1,312	9,975	123,988	2,406
Upson,	832	9		1,300	100,030	1,022,121	24,500
Walker,	1,424	17	11	2,350	37,637	711,391	7,650
Walton,	1,167	16	1	2,727	71,610	1,047,339	29,233
Ware,	315	5		491	25,460	217,856	
Warren,	360	11	31	835	84,171	968,621	10,885
Washington,	1,048	25	33	1,529	122,425	1,274,250	19,160
Wayne,	198	3	6	570	5,200	106,041	7,700
Webster,	441	23		728	22,850	486,763	19,575
White,	452	3	6	776	8,759	157,547	8,480
Whitfield,	1,370	21		1,438	388,452	823,932	47,691
Wilcox,	236	2	2	529	2,320	124,851	395
Wilkes,	549	14	14	909	157,001	1,457,155	43,200
Wilkinson,	911	5	3	1,270	29,275	934,165	13,475
Worth,	350	3	1	483	2,988	155,292	800
	91,562	1,915	982	141,735	34,010,410	108,432,823	6,246,320
							166,300

TABLE D.

*Showing the Capital employed in Stock, Manufactures, &c., Value of Household and Kitchen Furniture, Value of property not enumerated, Total value of property returned in 1862. Also the number of Acres of Cotton, Corn and other Grain grown in 1862:*

COUNTIES.	Stocks, Manufactures, &c.	Household and Kitchen Furniture.	Value of Property not enumerated.	Total Value of Property in 1862.	Cotton—Number of Acres.	Corn—Number of Acres.	Other Grain—Number of Acres.
Appling,	\$1,200		297,492	1,237,576	120	12,183	2,589
Baker,	21,500	11,050	316,494	4,667,803	6,316	50,899	3,567
Baldwin,	105,400	35,900	230,075	5,054,644	881	25,805	
Banks,	1,500	100	149,052	1,321,595	536	10,246	
Bartow,	297,579	34,500	602,845	8,683,710	461	31,362	6,934
Berrien,	2,520		210,974	1,033,079	95	10,201	27,260
Bibb,	301,450	166,695	383,700	14,376,237	1,355	28,435	3,096
Brooks,	3,000	3,300	381,522	4,773,503	894	38,758	3,227
Bryan,	2,180	6,675	179,190	1,812,095	257	6,234	7,886
Bulloch,			391,209	2,580,177	269	24,263	1,626
Burke,	66,475	32,162	839,474	11,356,321	13,185	136,894	5,322
Butts,	64,100	11,800	283,209	3,742,895	1,493	27,430	17,020
Calhoun,	4,100	3,600	220,448	2,869,067	2,908	33,839	10,486
Camden,	2,600	2,875	119,174	2,295,469	117	5,196	1,533
Campbell,	84,064	1,950	294,281	3,500,623	651	21,802	1,658
Carroll,	11,340	3,050	438,647	3,688,856	707	30,168	15,311
							19,971

Catoosa,	22,965	480	186,031	1,880,307	11	9,517	6,869
Charlton,			102,646	485,237	70	3,140	
Chatham,	231,500	307,050	250,150	22,834,550	No return.	No return.	No return.
Chattahoochee,	1,820	8,580	271,924	3,070,982	2,395	36,056	8,322
Chattooga,	36,745	6,290	303,015	2,986,819	262	20,517	13,715
Cherokee,	35,605	1,700	327,395	2,972,978		20,606	16,946
Clarke,	290,465	78,800	310,563	8,280,739	1,328	26,545	18,713
Clay,	1,900	8,250	214,117	2,641,643	887	28,192	3,037
Clayton,	8,000	2,825	168,457	1,957,454	507	12,773	5,696
Clinch,	35,871	1,700	232,585	1,573,460	234	9,012	1,297
Cobb,	482,367	43,231	616,912	7,090,054	365	27,684	19,622
Coffee,	200		228,287	945,623	97	7,644	2,328
Columbia,	2,000	15,050	426,906	7,181,276	8,648	54,691	21,866
Colquitt,			105,534	355,664	69	3,649	396
Coveta,	31,938	15,400	592,778	3,409,494	3,847	51,469	27,085
Crawford,	1,500	3,050	367,083	4,108,683	2,623	43,471	14,186
Dade,	7,935	100	146,033	1,173,289		No return.	No return.
Dawson,	6,000	400	111,487	781,777		No return.	No return.
Decatur,	47,500	8,975	583,494	6,959,786	3,634	45,113	14,150
DeKalb,	37,000	9,318	277,238	3,548,912	202	22,205	12,957
Dooley,	1,200	3,490	412,902	4,075,129	3,140	52,783	8,251
Dougherty,	2,500	16,975	389,239	7,681,053	7,419	62,403	4,328
Early,		7,400	377,677	4,587,248	933	56,314	712
Echols,			86,469	492,446	178	4,588	858
Effingham,		3,474	244,918	2,373,024	44	15,147	



TABLE D—CONTINUED.

COUNTIES.	Stocks, &c.	Household Furniture.	Value of Property not enumerated.	Total Value of Property in 1862.	Cotton—No. Acres.	Corn—Eo. Acres.	Other Grain—No. Acres.
Elbert,	20,050	14,605	320,228	5,992,632	5,471	35,202	20,408
Emanuel,			388,644	1,959,856	324	24,637	4,222
Fannin,	55,200		116,198	681,254		8,048	3,781
Fayette,	1,000	1,450	289,711	2,902,078	1,361	24,567	12,128
Floyd,	75,783	28,408	486,219	8,830,256	588	37,776	23,635
Forsyth,	17,825	1,050	243,005	1,981,570	107	18,272	15,543
Franklin,		1,300	225,081	2,003,437	414	17,566	12,014
Fulton,	243,131	60,835	280,011	9,753,386	73	11,121	7,810
Gilmer,	285		172,089	877,039		11,341	7,088
Glascock,		200	92,171	1,042,829	445	13,785	5,772
Glynn,	34,840	2,880	77,261	1,820,275	31	2,293	115
Greene,	97,544	36,945	427,273	8,375,818	3,125	53,144	25,036
Gordon,	14,170	4,200	419,838	4,238,051		19,855	18,858
Gwinnett,	75,000	2,950	422,312	4,031,830	785	35,436	24,610
Habersham,	12,250	7,785	186,893	1,486,349		10,739	7,026
Hall,	12,445	2,700	284,476	2,420,597	116	20,739	15,946
Hancock,	41,168	26,045	497,305	8,723,336	3,078	61,861	24,839
Haralson,	1,100	100	110,983	794,570		5,432	3,550
Harris,	7,530	10,359	604,270	7,765,097	3,737	46,035	9,327
Hart,	6,200	900	157,402	1,814,850	785	16,403	11,440
Heard,	6,837	3,200	256,510	4,028,457	1,946	30,402	Grain inclusive.



Henry,	12,890	2,700	482,581	5,491,812	2,101	43,645	20,704
Houston,	42,320	20,010	673,195	11,181,625	6,516	108,872	24,955
Irwin,	500	300	184,096	711,245	71	5,262	1,329
Jackson,	8,745	1,550	340,692	4,245,168	464	28,699	19,652
Jasper,	500	15,050	426,580	6,602,372	3,793	52,117	16,785
Jefferson,	3,200	5,300	477,004	6,220,243	4,797	65,109	19,492
Johnson,	19,199	400	111,995	1,210,272	No return.	No return.	No return.
Jones,	28,600	8,650	380,814	5,442,355	2,633	48,881	14,528
Laurens,	2,500	7,175	370,883	3,647,871	1,482	43,162	7,082
Lee,	10,800	4,000	411,962	5,433,954	5,175	61,511	12,162
Liberty,	5,700	5,602	326,116	3,671,377	1,736	15,650	3,506
Lincoln,	17,050	4,650	228,092	3,051,067	2,666	28,181	13,107
Lowndes,	10,158	2,150	286,151	3,675,259	963	27,219	4,284
Lumpkin,	3,900	2,600	114,867	895,545	6,338	10,150	7,002
Macon,		10,350	383,919	5,416,988	759	60,241	19,587
Madison,		1,950	168,957	2,056,752	2,334	15,487	11,171
Marion,		8,425	344,572	4,132,319	2,334	40,938	13,512
McIntosh,	37,200	3,000	123,291	2,505,042	467	209	2,719
Meriwether,		16,150	650,344	8,520,241	7,288	77,516	31,060
Miller,	2,000		135,417	1,035,640	675	11,578	27
Milton,	1,280	1,200	181,691	1,358,707	122	11,611	10,783
Mitchell,	500	1,950	240,685	2,356,315	3,840	28,106	4,574
Monroe,	24,050	21,672	635,926	9,347,090	5,587	88,302	29,253
Montgomery,		1,425	238,698	1,175,828	134	10,633	834
Morgan,	3,750	41,631	339,258	7,178,121	576	40,863	5,783

TABLE D—CONTINUED.

COUNTIES.	Stocks, &c.	Household Furniture.	Value of Property not enumerated.	Total Value of Property in 1882.	Cotton—No. Acres.	Corn—No. Acres.	Other Grain—No. of Acres.
Murray,	10,600	2,600	303,114	2,316,422	125	14,803	13,066
Muscogee,	815,933	143,300	396,180	13,131,656	2,335	31,182	2,401
Newton,	103,010	18,885	503,664	7,537,279	3,064	46,220	22,883
Oglethorpe,	5,940	21,260	353,727	6,277,533	4,155	40,570	22,699
Paulding,	340	300	201,285	1,453,852	152	14,883	10,024
Pickens,	300		138,784	844,922	45	8,878	6,525
Pierce,	5,000		136,657	663,817	186	5,608	385
Pike,	5,750	7,235	396,011	5,558,347	2,013	41,141	18,038
Polk,	7,100	7,000	266,454	3,504,600	1,822	19,805	13,708
Pulaski,	61,849	11,375	433,710	5,516,216	3,665	55,486	7,770
Putnam,	102,625	27,225	417,076	8,077,945	3,046	57,908	18,987
Quitman,	21,000	1,820	155,058	2,327,541	1,149	23,755	1,835
Rabun,	580		115,460	602,490		6,336	3,299
Randolph,	9,160	13,755	415,879	5,690,708	No return.	No return.	No return.
Richmond,	401,154	301,600	424,660	19,743,050	594	25,565	5,516
Schley,		2,500	204,481	2,683,581	1,606	28,001	8,053
Scriven,		3,900	442,494	3,757,736	1,390	48,233	2,205
Spalding,	102,088	24,855	303,651	5,798,972	1,180	25,610	12,444
Stewart,	22,500	12,800	647,920	8,728,135	7,632	82,255	19,136
Sumter,	28,519	27,825	594,019	8,636,548	4,888	67,392	18,553
Talbot,	12,050	20,285	521,740	7,808,002	3,007	70,969	21,802
Taliaferro,	4,000	1,800	167,203	2,510,860	1,898	22,153	9,562

Tattnall,	300	311,005	1,677,508	180	11,403	3,886
Taylor,	1,500	221,819	2,969,625	1,205	30,575	8,521
Telfair,		163,410	1,017,716	156	11,025	879
Terrell,	6,625	314,415	3,757,973	2,817	36,859	6,109
Thomas,	33,308	616,558	8,815,352	2,577	52,822	5,304
Towns,		92,230	471,698		4,174	3,341
Troup,	59,550	770,479	12,221,529	11,496	78,588	25,551
Twiggs,	13,800	338,485	5,034,793	3,668	66,255	12,382
Union,		135,656	667,767		7,466	7,269
Upton,	18,950	428,063	5,709,953	2,136	47,901	15,619
Walker,	4,824	489,063	3,781,284	103	21,827	21,873
Walton,	5,315	400,025	5,132,149	226	43,048	23,735
Ware,	2,500	170,735	1,470,020	71	6,089	1,524
Warren,	9,850	320,201	5,584,552	3,400	48,915	19,753
Washington,	11,398	527,631	7,358,197	3,039	70,895	22,636
Wayne,	1,400	123,282	681,464	14	4,062	
Webster,	3,275	253,268	2,922,641	2,597	31,434	9,458
White,	1,760	93,442	716,912		6,253	3,728
Whitfield,	6,565	329,881	4,297,770	46	25,127	
Wilcox,	200	152,163	732,350	144	9,458	1,426
Wilkes,	39,735	394,264	7,461,450	4,604	50,632	25,864
Wilkinson,	6,010	402,166	5,426,930	1,229	60,948	18,837
Worth,	275	206,046	1,172,528	411	13,725	3,446
	\$4,505,407	\$2,327,307	\$41,754,302	236,198	4,009,080	1,349,317
			\$578,485,532			



TABLE E.

*Showing the Total Value of Property returned in each County in April, 1861, to the State Receivers of Tax Returns; also the Total Returns made to the Confederate States Tax Collector in October, 1861; and the returns made to the State Tax Collectors and Receivers in 1862; the decrease and increased returns in each County between the returns of April, 1861, and April, 1862; also the amount of Confederate tax levied in each county by the Confederate States Government, which has already been paid by the State, and the amount of Tax levied by the State on each County for 1862.*

COUNTIES.	Total Value of Property in April, 1861.	Total Value of Property, October, 1861.	Total Value of Property, April, 1862.	Decreased Return since April, 1861.	Increased Return since April, 1861.	Confederate Tax Levied on each County and paid by the State.	State Tax levied on each County for 1862.
Appling,	1,314,812		1,237,576	77,236			2,317 13
Baker,	5,003,860		4,667,803	336,075			8,670 75
Baldwin,	5,636,192	4,208,249	4,935,024	701,198		21,041 24	9,452 08
Banks,	1,562,879	1,151,660	1,321,595	241,284		5,825 80	2,677 71
Bartow,	8,778,433	7,538,632	8,583,710	195,723		37,720 16	16,155 40
Berrien,	1,297,433	838,964	1,033,079	264,354		4,294 87	2,069 39
Bibb,	13,661,380	17,769,086	14,371,637		710,257	88,845 43	27,125 77
Brooks,	5,117,253	4,171,437	4,773,503	344,750		20,857 18	8,836 19
Bryan,	2,275,602	1,560,297	1,812,095	453,507		8,212 03	3,577 04
Bulloch,	4,795,646	1,916,568	4,580,177	215,469		9,587 84	4,726 93
Burke,	13,224,946	11,218,291	11,356,321	1,868,625		56,104 95	21,130 52
Butts,	3,994,135	3,201,604	3,742,895	141,240		16,008 02	6,980 80
Culhoun,	3,138,687	2,549,971	2,896,067	269,620		12,869 10	5,406 43
Oamden,	3,574,357	3,615,047	2,295,469	278,886		18,307 09	4,409 77



Campbell,	3,694,833	3,127,392	3,500,623	194,210	15,636	96	6,650	49
Carroll,	4,086,259	2,939,628	3,688,856	397,403	14,698	14	6,872	78
Catoosa,	2,150,278	1,883,211	1,880,307	269,971	9,416	05	3,540	05
Charlton,	631,476	430,852	485,237	146,139	2,171	41	896	08
Chatham,	27,622,700	37,170,050	22,834,550	4,788,150	189,205	25	43,860	42
Chattahoochee,	3,402,678	2,820,910	3,070,982	331,696	14,104	55	5,627	85
Chattooga,	3,251,564	2,632,669	2,986,819	265,045	13,163	34	5,602	63
Cherokee,	2,954,457		2,972,978		18,521		5,716	60
Clarke,	8,901,819	7,941,279	8,280,739	621,080	39,706	39	15,256	27
Clay,	3,088,059	2,500,649	2,641,643	446,416	12,503	24	4,956	49
Clayton,	2,098,709	1,677,982	1,957,454	141,255	8,389	91	3,609	10
Clinch,	1,650,346	973,771	1,573,460	76,886	4,868	85	2,918	11
Cobb,	6,692,490	5,892,955	7,090,054		29,464	77	13,154	28
Coffee,	1,031,952	861,532	945,623	56,329	5,068	26	1,760	90
Columbia,	8,120,498	6,589,372	7,181,276	939,222	32,946	86	13,294	95
Colquitt,	390,554		355,664	34,990			631	37
Coweta,	9,944,714	7,755,313	8,409,494	1,535,220	38,776	56	15,529	37
Crawford,	4,891,469	3,877,661	4,108,683	782,786	19,388	30	7,576	76
Dade,	1,023,999		1,173,289		149,290		1,943	75
Dawson,	769,812		781,777		11,965		1,449	62
Decatur,	7,878,796	6,441,106	6,959,786	919,010	32,308	64	13,298	36
Dekalb,	3,492,902		3,548,912		56,010		6,700	73
Dooley,	4,698,997	4,110,673	4,075,129	623,768	20,553	36	7,584	89
Dougherty,	8,664,421	8,249,687	7,681,033	983,388	41,524	36	14,541	83
Early,	5,079,513		4,587,248	492,266			8,476	57

TABLE E—CONTINUED.

COUNTIES.	Total Value of Property, April, 1861.	Total value of Property, October, 1861.	Total value of Property, April, 1862.	Decreased Return since April, 1861.	Increased Return since April, 1861.	Confederate Tax Levied on each County and paid by the State.	State Tax Levied on each County for 1861.
Echols,	589,519	380,868	492,446	97,073		1,904 34	928 78
Effingham,	2,600,870	1,749,519	2,373,024	227,846		8,747 59	4,490 52
Elbert,	7,258,591	5,636,963	5,992,632	1,265,959		28,232 69	11,129 74
Emanuel,	2,131,543	1,510,619	1,959,856	171,687		8,154 26	3,723 84
Fannin,	816,888		681,254	135,634			1,395 54
Fayette,	3,137,500	2,708,979	2,902,078	235,422		13,544 89	5,300 88
Floyd,	9,571,450	8,467,401	8,830,256	741,194		42,337 00	16,337 54
Forsyth,	1,978,265	1,474,770	1,931,570	46,695		7,373 85	3,567 04
Franklin,	2,405,615	1,907,070	2,003,437	402,178		9,546 92	3,758 87
Fulton,	8,590,826		9,753,386		1,162,560		18,088 30
Gilmer,	896,149	538,370	877,039	19,110		2,691 85	1,662 72
Glascock,	1,206,603	838,903	1,042,829	163,774		4,194 51	1,949 82
Glynn,	3,058,710	2,676,572	1,820,275	1,238,435		15,162 86	3,548 88
Greene,	9,296,958	6,948,239	8,375,848	921,110		34,741 19	15,537 68
Gordon,	4,557,307	3,769,669	4,238,031	319,276		18,848 34	8,075 84
Gwinnett,	4,594,716	3,338,887	4,031,830	562,886		16,694 43	7,384 47
Habersham,	1,603,798	991,591	1,486,349	117,449		5,017 98	2,730 86
Hall,	2,673,252	1,894,768	2,420,597	252,655		9,541 34	4,397 86
Hancock,	9,220,867	7,961,946	8,723,336	497,531		39,809 73	16,213 32
Haralson,	890,119	619,826	794,510	95,609		3,099 13	1,400 15
Harris,	8,775,102	6,812,023	7,765,097	1,010,005		34,060 11	14,473 41

Hart,	2,225,679	1,655,891	1,814,850	408,839	8,304 85	3,375 66
Heard,	3,474,475	2,838,775	3,028,457	446,018	14,193 86	5,586 48
Henry,	5,941,598	4,969,117	5,491,812		50,214	9,996 82
Houston,	12,876,129	10,703,173	11,171,625	1,704,504	53,515 86	20,474 44
Irwin,	701,089	422,339	711,245		10,156	1,295 90
Jackson	4,345,670	3,320,303	4,245,168	100,502	16,601 51	8,033 66
Jasper,	7,195,662	6,139,674	6,602,372	593,290	30,708 87	12,211 14
Jefferson	7,122,342	5,236,760	6,220,243	902,099	26,133 80	11,504 46
Johnson,	1,421,621	1,049,983	1,210,272	211,349	5,355 99	2,249 49
Jones,	6,739,898	4,878,521	5,443,355	1,297,543	24,590 00	10,072 22
Laurens,	4,180,314	3,499,161	3,647,871	532,443	17,508 15	6,766 12
Lee,	6,164,654	5,500,016	5,433,954	730,700	28,404 45	10,280 32
Liberty,	4,602,059	3,687,454	3,671,377	930,682	17,637 11	6,703 93
Lincoln,	3,876,749	3,465,139	3,501,067	375,682	17,325 69	5,674 16
Lowndes,	3,605,865	4,075,169	3,675,259		15,355 84	6,842 40
Lumpkin,	1,175,471		895,545	279,926		1,705 20
Macon,	6,794,190	5,294,610	5,416,988	1,377,202	26,473 05	10,040 60
Madison,	2,485,719	1,828,020	2,056,752	428,967	9,140 10	3,774 72
Marion,	4,490,771	3,780,581	4,132,319	358,352	19,012 90	7,712 28
McIntosh,	3,439,447	2,981,394	2,505,042		15,173 46	4,706 73
Meriwether,	9,605,271	8,068,646	8,550,241	1,055,030	40,343 23	15,732 35
Miller,	1,215,894	859,589	1,035,640	180,254	4,297 94	1,928 26
Milton,	1,350,398	1,098,684	1,358,707		5,493 42	2,430 68
Mitchell,	2,714,686		2,356,315	358,371		4,357 58
Monroe,	11,470,339	9,028,699	9,347,090	2,123,249	45,143 49	17,368 18



TABLE E—CONTINUED.

COUNTIES.	Total Value of Property, April, 1861.	Total Value of Property, October, 1861.	Total Value of Property, April, 1862.	Decreased Return since April, 1861.	Increased Return since April, 1861.	Confederate Tax Levied on each County and paid by the State.	State Tax levied on each County for 1862.
Montgomery,	1,404,778	950,111	1,175,828	228,950		4,750 55	2,135 35
Morgan,	7,669,536	6,422,751	7,178,121	491,415		32,113 75	13,292 20
Murray,	2,379,679	1,835,770	2,316,422	63,257		9,509 85	4,186 52
Muscogee,	12,741,035	12,616,496	13,131,656		390,621	63,082 48	24,060 24
Newton,	8,101,459	6,437,538	7,537,279	564,180		32,188 69	14,060 37
Oglethorpe, .	7,403,378	6,009,979	6,277,533	1,125,845		30,049 89	11,671 15
Paulding,	1,432,573	1,139,546	1,453,852		21,279	5,697 73	2,711 36
Pickens,	892,262		844,922	47,340			1,630 86
Pierce,	684,014	444,450	663,817	20,197		2,328 00	1,219 25
Pike,	6,070,126	4,764,250	5,558,347	511,779		23,821 25	10,119 90
Polk,	3,754,585	2,708,553	3,504,600	249,985		13,542 76	6,537 27
Pulaski,	5,828,449	4,682,038	5,517,216	311,233		23,416 19	10,105 07
Putnam,	8,261,345	7,171,222	8,077,945	183,400		35,856 11	14,983 82
Quitman,	2,603,412	2,283,839	2,337,541	265,871		16,591 22	4,372 78
Rabun,	605,710	387,623	602,490	3,220		1,988 11	981 45
Randolph,	6,754,847	5,331,708	5,690,708	1,064,139		26,658 54	11,377 91
Richmond,	20,777,420	23,913,900	19,943,050	834,370		119,569 50	37,800 04
Schley,	2,898,459	2,313,879	2,683,581	214,878		16,696 07	4,974 58
Seriven,	4,713,169	3,013,190	3,757,736	955,433		15,065 95	6,961 11
Spalding,	5,937,865	5,608,503	5,598,972	338,893		28,042 51	10,741 03

Stewart,	10,372,489	8,008,330	8,728,135	1,644,354	40,253	72	16,295	41
Sunter,	9,594,592	7,416,923	8,636,548	958,044	37,084	61	16,021	85
Talbot,	8,897,189	7,523,020	7,808,002	1,089,187	37,665	10	14,393	16
Taliaferro,	2,836,957	2,252,201	2,510,860	326,127	11,261	00	4,658	07
Tattnall,	1,981,097	1,211,744	1,677,508	303,589	6,066	45	2,969	60
Taylor,	3,620,221	2,537,106	2,969,625	650,596	12,796	01	5,457	82
Telfair,	1,206,121	803,482	1,017,716	188,405	4,017	41	1,867	23
Terrell,	4,017,039	3,148,808	3,757,973	259,066	15,953	79	7,237	14
Thomas,	9,273,282	7,627,242	8,815,352	457,830	38,297	36	17,430	74
Towns,	500,250	268,325	471,698	28,552	1,341	62	882	11
Troup,	13,469,991	10,803,041	12,221,529	1,248,462	54,015	20	23,122	45
Twiggs,	6,027,229	4,749,990	5,034,793	992,436	24,256	95	9,482	04
Union,	691,835		667,767	24,068			1,249	31
Upson,	6,285,997	4,862,826	5,709,923	576,074	24,442	38	10,485	59
Walker,	3,860,204		3,781,284	78,920			7,088	37
Walton,	5,842,413	4,293,391	5,123,149	709,264	21,466	95	9,477	36
Ware,	1,018,891	848,131	1,470,020		4,240	65	2,665	24
Warren,	6,480,692	5,163,833	5,584,552	896,140	25,819	16	10,367	55
Washington,	6,933,042	6,859,179	7,358,197	1,574,845	34,927	36	13,796	59
Wayne,	777,964		681,464	96,500			1,210	45
Webster,	3,396,928	2,258,838	2,922,641	474,287	11,294	19	5,506	51
White,	798,870	576,740	716,912	81,958	2,383	70	1,356	92
Whitfield,	4,082,127	3,465,274	4,297,770		17,326	37	8,286	79
Wileox,	825,727	598,552	832,350	93,377	2,992	76	1,342	89
Wilkes,	8,293,050	6,729,306	7,461,450	831,600	33,646	53	13,821	09

421,129

217,643

TABLE E—CONTINUED.

COUNTIES.	Total Value of Property, April, 1861.	Total Value of Property, October, 1862.	Total Value of Property, April, 1862.	Decreased Return since April, 1861.	Increased Return since April, 1861.	Confederate Tax Levied on each County and paid by the State.	State Tax levied on each County for 1862.
Wilkinson,	6,334,961	5,059,402	5,426,930	908,031		55,674 93	9,997 51
Worth,	1,334,295	990,436	1,172,528	151,767		4,952 18	2,138 93
	643,803,998	550,747,111	578,485,537	65,318,466		2,771,236 01	1,081,427 00

NOTE.—The District composed of Appling and Wayne counties returned in October, 1861, \$1,188 11 worth of property, and was taxed by the Confederate States Government, \$6,084 80. The State Tax in the same counties in 1862 is \$3,527 58.

Early and Baker returned in October, 1861, \$8,263,114, and was taxed by the Confederate Government \$42,146. The State Tax in the same counties in 1862 is \$17,142 32.

Mitchell and Colquitt returned in October, 1861, \$2,385,145, and was taxed \$12,844 22. State Tax in same counties in 1862 is \$4,988 95.

DeKalb and Fulton returned \$12,663,000 in October, 1861, and was taxed \$63,524 88. State Tax in the same counties in 1862, is \$24,789 03.

Cherokee and Pickens returned \$2,923,051 in Oct., 1861, and was taxed \$14,642 75. State Tax in same counties in 1862, \$7,347 46.

Dawson and Lumpkin returned \$1,345,932 in Oct., 1861, and was taxed \$7,031 21. State Tax in same counties in 1862, \$3,153 82.

Dade and Walker returned \$3,736,718 in Oct., 1861, and was taxed \$18,879 28. State Tax in same counties in 1862, \$9,032 28. Fannin and Union returned \$1,025,653 in Oct., 1861, and was taxed \$5,128 76. State Tax in same counties in 1862, \$2,644 85.





TABLE F,

*Showing the number of Polls in 1861, Voters in 1859 and 1861, and number of Children between the ages of 6 and 18 returned for participation in the Educational Fund of 1861; also the amount paid to each County for Educational Fund of 1861, the amount paid Representatives, and proportion of each county in dollars, (fractions of cents not being counted), pay of Senators in the Legislature of 1861, the total amount drawn by each County from the Treasury in 1861, and the net amount (in dollars) of tax paid into the Treasury by each County in 1861.*

COUNTIES.	Polls in 1861.	Voters in 1859.	Voters in 1861.	Increase of Voters.	Decrease of Voters.	Children from 6 to 18 years.	Educational Fund of 1861.	Pay, &c. of Reps in 1861.	Quota of Senators' pay.	Total amount drawn.	Net tax of each county.
Appling,	617	472	363		109	979	\$988	\$307	\$92	\$1,387	\$1,182
Baker,	340	318	235		83	460	474	261	91	826	4,740
Baldwin,	390	719	583		136	495	520	210	72	802	5,521
Banks,	578	591	449		142	1,009	1,018	257	87	1,362	1,417
Bartow,	1,799	1,918	1,542		376	2,724	2,749	586	94	3,429	8,681
Berrien,	562	504	407		97	938	947	280	110	3,429	1,237
Bibb,	1,081	1,881	1,037		844	1,324	1,336	408	74	1,818	13,556
Brooks,	570	598	406		192	745	752	292	92	1,136	4,917
Bryan,	317	286	204		82	424	438	273	90	791	2,226
Bulloch,	613	606	378		228	1,069	1,079	253	78	1,410	2,491
Burke,	987	900	501		399	1,060	1,070	485	78	1,633	13,164
Butts,	574	736	418		318	894	902	229	78	1,209	3,751
Calhoun,	384	190	172		12	493	498	261	91	850	2,774
Camden,	247	190	139		51	303	306	335	102	743	3,435

Campbell,	1,125	1,207	879	328	1,678	1,694	255	82	2,031	3,463
Carroll,	1,772	1,696	1,410	286	2,783	2,609	561	90	3,260	4,042
Catoosa,	789	797	688	108	1,140	1,151	312	101	1,564	2,050
Charlton,	230	206	131	175	378	392	287	102	681	566
Chatham,	1,539	1,374	1,583	209	3,000	3,028	539	90	3,657	2,720
Chatahoochee,	527	623	427	196	756	773	258	79	1,110	3,225
Chattooga,	855	898	666	232	1,343	1,356	295	94	1,745	3,074
Cherokee,	1,749	1,568	1,282	286	2,762	2,788	267	89	3,144	2,857
Clarke,	931	1,025	702	323	1,545	1,560	506	91	2,161	8,595
Clay,	419	486	277	109	624	640	267	89	976	2,857
Clayton,	562	660	517	143	914	923	243	86	1,252	1,904
Clinch,	476	367	346	21	857	865	95	98	1,058	1,356
Cobb,	1,459	1,857	2,228	629	3,000	3,028	518	86	3,632	6,619
Coffee,	352	324	130	194	592	608	260	98	966	936
Columbia,	602	833	459	374	734	751	271	75	1,097	7,853
Colquitt,	208	225	184	41	308	331	454	92	877	293
Coweta,	406	1,308	1,153	155	1,906	1,944	529	82	2,555	9,576
Crawford,	579	560	442	118	829	837	225	77	1,139	4,606
Dade,	450	503	385	118	898	906	313	101	1,320	953
Dawson,	524	643	553	90	964	973	281	85	1,339	696
Decatur,	1,109	1,062	698	364	1,354	1,364	566	92	2,022	7,626
DeKalb,	1,166	1,114	743	371	1,479	1,493	251	85	1,829	3,128
Dooly,	740	808	451	357	4,197	1,209	239	82	1,530	4,495
Dougherty,	475	521	315	206	405	419	257	84	760	8,478
Early,	436	367	252	115	506	521	273	91	885	4,655



TABLE F—CONTINUED.

COUNTIES.	Polls in 1861.	Voters in 1850.	Voters in 1861.	Increase.	Decrease.	Children from 6 to 18 years.	Educational Fund of 1861.	Pay of Reps. in 1861.	Quota of Senator's pay.	Total amount drawn.	Net tax of each County.
Echols,	207	183	167		16	317	340	305	110	855	441
Effingham,	466	437	284		153	769	776	263	90	1,129	2,339
Elbert,	896	941	569		372	1,236	1,248	235	75	1,558	7,044
Emanuel,	690	618	384		234	957	966	244	73	1,283	1,945
Fannin,	792	773	612		161	1,520	1,535	301	91	1,927	634
Fayette,	845	882	807		75	1,112	1,123	245	78	1,446	2,914
Floyd,	1,768	1,726	1,228		498	2,208	2,229	566	94	2,889	9,621
Forsyth,	1,141	1,068	990		78	2,004	2,023	267	89	2,379	1,875
Franklin,	1,036	934	631		303	1,485	1,499	252	85	1,836	2,149
Fulton,	1,556	2,306	2,059		247	1,669	1,715	502	86	2,303	8,985
Gilmer,	1,062	1,087	835		252	1,934	1,953	295	91	2,339	862
Glascok,	299	296	187		109	420	434	215	86	735	1,109
Glynn,	196	240	358	118	82	227	239	334	102	675	2,492
Greene,	729	918	580		338	1,063	1,073	422	70	1,565	8,996
Gordon,	1,458	1,315	1,250		65	1,967	1,986	572	97	2,655	4,446
Gwinnett,	1,691	1,727	1,291		436	2,897	2,924	502	85	3,511	4,256
Habersham,	843	826	476		350	1,414	1,428	269	85	1,782	1,497
Hall,	1,271	1,256	859		297	2,107	2,128	494	87	2,709	2,494
Hancock,	657	681	427		254	782	799	408	72	1,279	8,934
Haralson,	468	433	417		16	888	896	271	93	1,260	662

Harris,	1,003	1,163	839	324	1,410	1,424	508	78	2,010	8,617
Hart,	805	866	528	338	1,280	1,292	255	85	1,632	2,050
Heard,	783	958	642	316	1,892	1,203	271	90	1,564	3,201
Henry,	1,254	1,279	933	346	1,574	1,589	490	85	2,164	6,851
Houston,	941	1,122	704	418	1,112	1,123	445	77	1,645	12,816
Irwin,	259	225	166	59	472	496	198	78	772	613
Jackson,	1,359	1,262	1,032	239	2,002	2,023	470	87	2,580	4,271
Jasper,	688	843	525	318	917	926	209	70	1,205	6,025
Jefferson,	766	816	524	292	1,073	1,083	219	86	1,388	6,920
Johnson,	356	352	282	70	519	534	227	73	834	980
Jones,	542	481	450	31	741	758	203	72	1,033	6,512
Laurens,	666	359	226	233	886	894	223	73	1,190	3,982
Lee,	447	451	335	116	595	611	247	84	942	5,839
Liberty,	415	373	446		547	552	287	92	931	4,391
Lincoln,	307	410	215	195	444	458	279	75	812	3,710
Lowndes,	599	455	397	58	684	692	335	110	1,137	3,367
Lumpkin,	894	905	676	229	1,535	1,550	268	85	1,903	1,037
Macon,	680	709	387	322	928	937	233	79	1,249	6,460
Madison,	671	677	399	278	1,086	1,096	235	75	1,406	2,242
Marion,	711	785	394	392	1,069	1,079	239	79	1,397	4,290
McIntosh,	270	223	126	97	217	239	303	92	584	2,296
Meriwether,	1,158	1,308	928	380	1,633	1,649	494	82	2,225	9,442
Miller,	254	245	231	14	475	479	275	92	846	1,026
Milton,	680	715	544	271	1,091	1,102	259	89	1,450	1,225
Mitchell,	536	456	447	9	722	749	258	92	1,099	2,334

TABLE F—CONTINUED.

COUNTIES.	Polls in 1861.	Voters in 1852.	Voters in 1861.	Increase.	Decrease.	Children from 6 to 18 years.	Educational Fund of 1861.	Pay of Reps. in 1861.	Quota of Senator's pay.	Total amount drawn.	Net tax of each County.
Monroe,	986	1,220	782		438	1,229	1,241	439	74	1,744	11,339
Montgomery,	388	327	266		61	535	550	235	78	863	1,245
Morgan,	571	588	382		206	772	779	211	70	1,060	7,353
Murray,	987	1,021	582		439	1,589	1,600	299	97	1,996	2,260
Muscogee,	929	1,600	897		703	2,000	2,020	502	79	2,601	12,783
Newton,	1,272	1,518	1,153		365	1,918	1,937	450	91	2,478	7,749
Oglethorpe,	700	859	629		230	889	897	446	75	1,418	7,150
Paulding,	1,023	1,000	962		38	1,607	1,623	268	93	1,983	1,333
Pickens,	860	837	720		117	1,554	1,569	274	91	1,934	798
Pierce,	307	220	312		108	531	546	307	92	945	552
Pike,	978	1,056	722		324	1,405	1,419	231	74	1,724	5,725
Polk,	674	688	511		177	972	981	283	93	1,357	3,528
Pulaski,	798	575	520		55	883	891	227	82	1,200	5,680
Putnam,	552	511	401		110	655	661	203	70	734	7,688
Quitman,	387	371	335		36	401	415	263	91	769	2,394
Rabun,	651	587	358		229	849	857	275	96	1,228	553
Randolph,	851	1,027	684		342	1,178	1,189	257	89	1,535	6,480
Richmond,	2,699	2,004	1,483		521	2,792	2,819	518	86	3,423	20,442
Schley,	428	442	308		134	614	632	245	79	956	2,721
Scribner,	658	538	281		257	1,011	1,021	353	78	1,352	4,454



Spalding,	904	1,294	334	1,250	1,262	227	78	1,567	5,801
Stewart,	964	1,148		1,192	1,203	531	91	1,825	10,229
Sumter,	1,138	1,158		1,225	1,237	478	79	2,094	9,485
Talbot,	721	1,073		984	993	485	78	1,556	8,630
Taliaferro,	314	407		435	439	227	70	736	2,744
Tattnall,	516	503		818	836	267	92	1,185	1,821
Taylor,	541	704		961	970	527	77	1,274	3,320
Telfair,	335	340		387	746	237	78	1,061	921
Terrell,	612	661		739	491	251	89	831	3,790
Thomas,	927	920		1,152	1,163	550	92	1,805	9,912
Towns,	421	355		768	775	295	96	1,166	483
Troup,	1,168	1,130		1,485	1,499	542	90	2,131	13,366
Twiggs,	523	502		577	582	221	72	875	6,120
Union,	750	803		1,304	1,317	295	96	1,708	671
Upson,	928	854		1,315	1,374	227	78	1,679	6,095
Walker,	1,502	1,351		2,349	2,371	548	101	3,020	3,842
Walton,	1,171	1,264		1,641	1,657	446	91	2,194	5,677
Ware,	316	272	23	485	489	295	98	882	946
Warren,	612	841		882	890	239	70	1,199	6,373
Washington,	1,185	1,230		1,538	1,553	414	72	2,039	8,987
Wayne,	245	206		448	452	295	92	839	709
Webster,	490	335		650	656	247	91	994	3,201
White,	501	506		830	838	267	85	1,190	731
Whitfield,	1,234	1,447		2,010	2,030	582	97	2,709	2,923
Wilcox,	303	276	90	521	534	247	82	863	701

TABLE F—CONTINUED.

COUNTIES.	Polls in 1861.	Voters in 1859.	Voters in 1861.	Increase.	Decrease.	Children from 6 to 19 years.	Educational Fund of 1861.	Pay of Reps. in 1861.	Quota of Senator's pay.	Total amount drawn.	Net tax of each County.
Wilkes,	577	737	409		328	820	828	229	75	1,132	7,970
Wilkinson,	899	1,029	725		304	1,032	1,042	207	72	1,321	5,805
Worth,	393	401	305		96	536	545	263	84	892	1,190
	101,505	105,614	79,295		25,562	148,291	\$149,690	\$42,927	\$11,410	\$204,027	\$617,372

# A Condensed Statement of the Reports of the Banks made to the Governor in June 1862.

## LIABILITIES.

NAMES OF BANKS.	Capital Stock paid in.	Notes of Banks in Circulation.	Deposits.	Due to Banks and others.	Dividends unclaimed.	Reserved Fund.	Miscellaneous.	Total.
Marine Bank, Savannah, .....	1,000,000	817,334	620,379	67,004	12,213	261,163	13,627	2,791,722
Planter's Bank, Savannah, .....	535,400	1,395,108	141,572	28,903	41,110	239,996		2,855,092
Merchants' & Planters' Bank, Savannah, .....	531,672	1,374,239	788,373	48,943	9,151	119,574		2,872,918
Bank of the State of Georgia, Savannah, .....	1,500,000	2,067,456	1,817,808		17,306	292,687	8,901	5,704,159
Bank of Savannah, Savannah, .....	500,000	627,255	378,507	7,559	4,435	228,788	995	1,747,541
Farmers' & Mechanics' Bank, Sav. ....	250,000	373,963	235,512	13,050	2,957	34,313		908,826
Bank of Commerce, Savannah, .....	500,000	830,158	305,050	118,421	2,155	131,336		1,899,481
Timber Cutters' Bank, Savannah, .....	50,000	135,535	2,412			9,384		197,362
Central R. R. Bank, Savannah, .....	4,665,800	567,781	1,228,265	106,765	56,341	1,628,543	211,621	8,466,120
Georgia R. R. Bank, Augusta, .....	4,156,100	1,054,263	2,260,877	250,352	67,252	1,290,290	472,791	9,551,834
Mechanics' Bank, Augusta, .....	500,000	1,122,151	966,983	375,932	39,446	62,104		3,366,640
Bank of Augusta, Augusta, .....	600,000	741,111	381,173	41,911	17,844	63,577		1,849,518
City Bank of Augusta, Augusta, .....	400,000	696,939	333,330	128,999	1,777	96,507	314	1,659,868
Union Bank of Augusta, Augusta, .....	300,000	705,527	385,735	18,132	1,930	61,813		1,473,138
Angusta Insurance & Banking Co. Aug. ....	375,000	550,511	109,855	1,159	3,587	108,729		1,148,882
Bank of Columbus, Columbus, .....	500,000	921,185	572,334	163,718	6,065	91,665	52	2,255,248
Bank of Middle Georgia, Macon, .....	125,000	193,169	197,388	15,140		36,969		567,668
Bank of Athens, Athens, .....	100,000	188,150	133,145		2,548	19,985		444,129
Bank of the Empire State, Rome, .....	111,000	115,818	69,115			16,308	10	334,253
Manufacturers' Bank, Macon, .....	130,200	24,100	20,385	946	94	22,615	8,081	206,423
Bank of Fulton, Atlanta, .....	106,000	284,644	140,242	16,994		18,101		565,782
Bank of Whitfield, Dalton, .....	150,000	53,883	6,549					221,014
Cherokee Insurance & Bank'g Company, .....	125,000	11,530	2,548				10,582	139,068
North-Western Bank of Georgia, .....	50,000	149,204	1,1371					213,378
	\$17,262,072	\$15,339,241	\$11,588,378	\$1,402,848	\$287,260	\$1,831,418	\$726,974	\$51,438,264



# A Condensed Statement of the Reports of the Banks made to the Governor in June 1862

## ASSETS.

NAMES OF BANKS.	Notes Discounted	Bills of Exchange.	Sterling Exchange	Due from Confederate States.	Due from the State of Georgia.	Confed'rate States Bonds	Georgia State Bonds	Georgia Treas'y. Notes.
Marine Bank, Savannah.....	707,534	631,737		451,965		233,000	315,200	
Planters' Bank, Savannah.....	382,364	402,609		1,359,100	50,000	100,506		194,000
Merchants' & Planters' Bank Savannah.....	666,662	139,736	27,134	400,000		626,000	420,000	85,000
Bank of the State of Georgia, Savannah.....	1,832,620	535,705						
Bank of Savannah, Savannah.....	692,956	55,043	60,769			46,500	115,000	
Farmers' & Mechanics' Bank Savannah.....	487,097	74,861						
Bank of Commerce, Savannah.....	375,946	199,479	122,730					
Timber Cutters' Bank, Savannah.....	108,337	19,700				25,000	5,000	
Central Rail Road Bank, Savannah.....	470,689			375,000	467,543	402,800	400,000	115,000
Georgia Rail Road Bank, Augusta.....	750,363	7,500			150,000	131,950		110,000
Mechanics' Bank, Augusta.....	1,325,436	205,477			282,400	100,000	33,000	
Bank of Augusta, Augusta.....	343,794				185,000			
City Bank of Augusta, Augusta.....	493,974			60,000	120,000	22,600		
Union Bank of Augusta, Augusta.....	295,087		7,333		90,000	44,350		
Ang. Insurance & Banking Company, Augusta.....	284,802	87,284			112,500		34,000	23,700
Bank of Columbus, Columbus.....	862,166	83,060						
Bank of Middle Georgia, Macon.....	37,858							
Bank of Athens, Athens.....	234,916							
Bank of the Empire State, Rome.....	137,391							
Manufacturers' Bank, Macon.....	162,212							
Bank of Fulton, Atlanta.....	140,833				100,000		10,000	
Bank Whitfield, Dalton.....	113,163							
Cherokee Insurance & Banking Company.....	5,805							
North-Western Bank of Georgia.....	54,537							
	\$10,846,542	\$2,444,687	\$217,966	\$2,646,065	\$1,557,443	\$2,367,029	\$1,332,900	\$527,700

# A Condensed Statement of the Reports of the Banks made to the Governor in June 1862.

## ASSETS—CONTINUED.

NAMES OF BANKS.	Confederate Treasury Notes.	Bills of other Banks.	Bills of other Treasury Notes.	Due from other Banks.	Bonds and Stocks of States and Corps.	Miscellaneous.	Real Estate, &c.	Specie bona fide the property of the Banks.	Total.
Marine Bank, Savannah.....			486,502	101,986	120,245	12,038	87,853	92,279	2,791,722
Planters' Bank, Savannah.....			821,040	46,411	491,810	19,377	128,164	111,350	2,855,092
Merchants' & Planters' Bank, Savannah.....	124,680		1,691	24,683		36,862	27,860	120,007	2,872,918
Bank of the State of Georgia, Savannah.....	878,977	267,758		98,055	70,510	8,397	78,638	402,437	5,704,159
Bank of Savannah, Savannah.....			355,465	16,086	338,200	11,814	157,202	157,202	1,747,541
Farmers' & Mechanics' Bank, Savannah.....			90,230	45,336	500	4,995	7,905	36,289	908,826
Bank of Commerce, Savannah.....			394,070	113,156	633,946	9,391	20,301	30,558	1,899,481
Timber Cutters' Bank, Savannah.....	21,500	3,790				13,059		975	197,362
Central Rail Road Bank, Savannah.....	221,560	74,705		81,991	1,124,100	4,933,488	33,060	154,180	8,466,120
Georgia Rail Road Bank, Augusta.....	1,526,005	547,679		64,472	1,167,870	4,453,882	169,008	128,042	9,551,834
Mechanics' Bank, Augusta.....			883,936	125,378	322,400	11,041	51,982	9,397	3,366,640
Bank of Augusta, Augusta.....			341,113	294,647	549,420	106	47,600	87,896	1,849,518
City Bank of Augusta, Augusta.....			548,492	29,265	157,250	4,891	27,600	106,507	1,657,868
Union Bank of Augusta, Augusta.....			462,808	35,220	161,818	250,524	32,934	30,934	1,473,138
Augusta Insurance & Banking Company, Aug.....	195,425	29,092		86,155	372,365	23,709	20,832	300	1,118,882
Bank of Columbus, Columbus.....			537,168	175,412		17,556	47,852	30,242	2,555,248
Bank of Middle Georgia, Macon.....			86,939	376,860		1,389	7,500	57,170	567,668
Bank of Athens, Athens.....			73,169	62,467	10,716		3,203	52,655	441,129
Bank of the Empire State, Rome.....				69,123	9,416	6,600	5,938	11,206	334,253
Manufacturers' Bank, Macon.....			87,194	1,402		8,421	7,192		206,423
Bank of Fulton, Atlanta.....	36,500			104,288	50,000	91,062	16,966	16,193	565,782
Bank of Whitfield, Dalton.....			6,601			101,186	16,966		221,014
Cherokee Insurance & Banking Company.....	6,715	3,803		119,428			2,318	1,000	139,088
North-Western Bank of Georgia.....			11,516	140,320				7,204	213,878
	\$3,033,832	\$945,615	\$5,188,038	\$2,219,341	\$5,650,566	\$10,003,672	\$314,592	\$1,643,463	\$51,438,264

*Abstract of Appropriations, Warrants Approved and Balances undrawn, October 20th, 1862.*  
CIVIL ESTABLISHMENT FOR 1861.

Approved.	No.	Date of.	In whose favor drawn.	For what object drawn.	Amount.	Total.
1861.						
Oct.	25	589	May 1	Winder P. Johnson,	Balance undrawn October 20th, 1861.	\$20,012 52
do	25	786	Aug 1	Winder P. Johnson,	For his 2nd quarter's salary as Attorney General,	\$56 25
do	25	929	Oct 25	Winder P. Johnson,	do	56 25
Nov.	1	969	Nov 1	A. A. Allen,	Salary from Aug. 1 to 17th Sept. 1862,	29 34
do	1	974	do 1	W. C. Perkins,	4th quarter's salary as Judge Supr. Courts,	625 00
do	1	990	do 1	F. D. Bailey,	do	625 00
do	1	945	do 1	H. J. G. Williams,	Solicitor General,	56 25
do	1	946	do 1	J. B. Cambell,	Sec'y Ex. Depart.	312 50
do	1	962	do 1	N. L. Hutchings,	do	312 50
do	1	954	do 1	T. M. Bradford,	Judge Sup'r Courts,	625 00
do	1	959	do 1	W. B. Fleming,	For the 4th quarter's pay of State House Guard,	300 00
do	1	964	do 1	A. H. Hansell,	For his 4th quarter's sal'y as Judge Sup'r Courts,	625 00
do	1	967	do 1	D. A. Walker,	do	625 00
do	1	975	do 1	D. F. Hammond,	do	625 00
do	1	971	do 1	O. A. Lochrane,	do	625 00
1861.						
do	2	963	do 1	I. L. Harris,	Salary as Judge Sup'r Courts from 6th Sept.	371 58
do	2	943	do 1	W. M. Sessions,	to 1st November,	625 00
do	2	983	do 1	J. A. W. Johnson,	4th quarter's salary as Judge Sup'r Courts,	625 00
do	6	944	do 1	H. H. Waters,	do	56 25
					Solicitor General,	312 50
					Sec'y Ex. Depart.	



do	6	968	do	1	O. A. Bull,	do	do	Judge Sup'r Courts,	625 00
do	6	960	do	1	W. W. Holt,	do	do	do	625 00
do	6	952	do	1	Henry C. Wayne,	do	do	Adj't. and Ins. Gen'l,	750 00
do	7	980	do	1	W. A. Lofton,	do	do	Solicitor General,	56 25
do	8	981	do	1	S. B. Spencer,	do	do	do	56 25
do	8	970	do	1	H. G. Lamar,	Sal'y as Judge Sup'r Courts to 30th Aug. '61,			205 47
do	9	960	do	1	E. H. Worrell,	4th quarter's salary as Judge Sup'r Courts,			625 00
do	11	957	do	1	R. F. Lyon,	do	do	do Supreme Court,	875 00
do	11	955	do	1	J. H. Lumpkin,	do	do	do	875 00
do	11	956	do	1	C. J. Jenkins,	do	do	do	875 00
do	11	972	do	1	George D. Rice,	do	do	Judge Sup'r Courts,	625 00
do	12	600	May	1	Wm. Phillips,	2nd	do	Solicitor General,	56 25
do	12	796	Aug	1	Wm. Phillips,	3rd	do	do	56 25
do	12	988	Nov	1	Wm. Phillips,	4th	do	do	56 25
do	13	951	do	1	A. A. Gaulding,	Salary as Surveyor Gen'l from 14th Aug. to 1st Nov. 1861,			325 48
do	14	985	do	1	N. J. Hammond,	4th quarter's salary as Solicitor General,			56 25
do	23	947	do	1	John Jones,	do	do	State Treasurer,	400 00
do	29	943	do	1	Joseph E. Brown,	do	do	Governor of State,	1000 00
do	30	965	do	1	John J. Floyd,	do	do	Judge Sup'r Courts,	625 00
Dec.	2	979	do	1	S. P. Thurmond,	do	do	Solicitor General,	56 25
do	9	595	May	1	W. E. Smith,	2nd	do	do	56 25
do	9	995	Nov	1	W. E. Smith,	4th	do	do	56 25
do	9	952	do	1	A. D. Hammond,	do	do	do	56 25
do	12	956	do	1	John Peabody,	do	do	do	56 25

## CIVIL ESTABLISHMENT, 1861.—Continued.

Dec.	12	958	Nov 1	George N. Lester,	For his 4th quarter's salary as Rep. Supreme Court,	250 00
do	12	949	do 1	Peterson Thweatt,	do Comptroller General,	400 00
1862.						
Jan.	9	991	Nov 1	M. Kendrick,	For his salary as Attorney General from 17th Sept.	26 91
do	11	978	do 1	W. W. Montgomery,	to 6th Nov. 1861,	56 25
Feb.	7	987	do 1	T. W. Montfort,	4th quarter's salary as Solicitor General,	56 25
April	22	948	do 1	E. P. Watkins,	do do	400 00
May	2	953	do 1	A. T. Putnam,	Secretary of State,	150 00
Sept.	2	989	do 1	W. H. Dasher,	Mess'ngr Ex. Depart.	56 25
Oct.	4	976	do 1	F. Tupper,	Solicitor General,	56 25
					do	56 25—17,990 03
						2,022 49
						Indefinite.

Balance undrawn October 20, 1862,

## CIVIL ESTABLISHMENT FOR 1862.

1861.					Amount appropriated,	
Dec.	18	180	Dec 4	A. A. Gaulding,	For his salary as Surveyor General from 1st to 29th	124 12
					November 1861,	
1862.						
Jan.	20	300	Jan 20	John C. Birch,	For his salary as Solicitor General from 1st to 15th	46 27
					January 1862,	
Feb.	1	338	Feb 1	I. L. Harris,	1st quarter's salary as Judge Sup'r Courts,	625 00
do	1	344	do 1	A. A. Allen,	do do	625 00
do	1	322	do 1	H. H. Waters,	do do	300 00
do	1	356	do 1	A. D. Hammond,	Secretary Ex. Depart.	56 25
					Solicitor General,	

do	1	321	do	1	Joseph E. Brown,	do	do	Governor of Georgia,	1000	00
do	1	323	do	1	J. B. Campbell,	do	do	Sec'y Ex. Depart.	300	00
do	1	324	do	1	John Jones,	do	do	State Treasurer,	400	00
do	1	329	do	1	T. M. Bradford,	do	do	Compensation to State House Guard,	300	00
do	1	334	do	1	W. B. Fleming,	do	do	1st quarter's salary as Judge Sup'r Courts,	625	00
do	1	335	do	1	W. W. Holt,	do	do	do	625	00
do	1	337	do	1	N. L. Hutchings,	do	do	do	625	00
do	1	339	do	1	A. H. Hansell,	do	do	do	625	00
do	1	340	do	1	J. J. Floyd,	do	do	do	625	00
do	1	341	do	1	E. H. Worrell,	do	do	do	625	00
do	1	342	do	1	Dawson A. Walker,	do	do	do	625	00
do	1	345	do	1	O. A. Lochrane,	do	do	do	418	22
do	1	347	do	1	W. M. Sessions,	do	do	do	625	00
do	1	348	do	1	W. C. Perkins,	do	do	do	625	00
do	1	349	do	1	D. F. Hammond,	do	do	do	625	00
do	1	355	do	1	S. B. Spencer,	do	do	Solicitor General,	56	25
do	1	357	do	1	J. A. W. Johnson,	do	do	do	56	25
do	1	361	do	1	T. W. Montfort,	do	do	do	56	25
do	1	363	do	1	F. D. Bailey,	do	do	do	56	25
do	1	364	do	1	M. Kendrick,	do	do	do	56	25
do	10	359	do	1	N. J. Hammond,	do	do	do	56	25
do	12	332	do	1	C. J. Jenkins,	do	do	Judge Supreme Court,	767	11
do	20	352	do	1	W. W. Montgomery,	do	do	Solicitor General,	56	25
do	20	360	do	1	John Peabody,	do	do	do	56	25
do	24	316	do	1	George D. Rice,	do	do	Judge Sup'r Courts,	625	00



## CIVIL ESTABLISHMENT, 1862.—Continued.

		For his 1st quarter's pay as			
March		1	Feb	W. A. Lofton,	Rep'r of Sup'me Court,
do	1 354	1	do	George N. Lester,	56 25
do	12 333	1	do	P. Thweatt,	200 00
do	13 326	1	do	N. C. Barnett,	500 00
do	13 325	1	do	Henry C. Wayne,	400 00
do	13 327	1	do	F. D. Bailey,	750 00
May	1 558	1	May	D. F. Hammond,	56 00
do	1 544	1	do	J. B. Campbell,	625 00
do	2 518	1	do	W. B. Fleming,	300 00
do	2 529	1	do	John Peabody,	625 00
do	2 555	1	do	T. M. Bradford,	56 25
do	2 524	1	do	A. A. Allen,	300 00
do	2 539	1	do	I. L. Harris,	625 00
do	2 533	1	do	H. H. Waters,	625 00
do	3 517	1	do	E. H. Worrell,	300 00
do	3 536	1	do	W. W. Holt,	625 00
do	3 530	1	do	O. A. Lochrane,	625 00
do	3 540	1	do	N. C. Barnett,	375 00
do	3 520	1	do	John J. Floyd,	400 00
do	6 535	1	do	Joseph E. Brown,	625 00
do	6 516	1	do	John Jones,	1000 00
do	6 519	1	do	A. H. Hansell,	400 00
do	6 534	1	do	D. A. Walker,	625 00
do	6 537	1	do	G. N. Lester,	625 00
do	6 528	1	do		Rep'r Sup'me Court,
					200 00

do	6	547	do	1	W. W. Montgomery,	do	do	56 25
do	6	328	do	Feb 1	J. L. Brown,	1st	Solicitor General,	125 00
do	6	523	do	May 1	J. L. Brown,	2nd	Mess'ngr Ex. Depart.	125 00
do	9	532	do	do	N. L. Hutchins,	do	Judge Sup'r Courts,	399 66
do	9	550	do	do	S. B. Spencer,	do	Solicitor General,	56 25
do	10	543	do	Feb 1	O. A. Bull,	1st	Judge Sup'r Courts,	625 00
do	10	538	do	May 1	O. A. Bull,	2nd	do	625 00
do	10	554	do	do	N. J. Hammond,	do	Solicitor General,	56 25
do	12	527	do	do	C. J. Jenkins,	do	Judge Supr'me Court,	500 00
do	12	331	do	Feb 1	R. F. Lyon,	1st	do	875 00
do	13	330	do	do	J. H. Lumpkin,	do	do	875 00
do	13	525	do	May 1	J. H. Lumpkin,	2nd	do	875 00
do	13	549	do	do	W. A. Lofton,	do	Solicitor General,	56 25
do	13	542	do	do	W. M. Sessions,	do	Judge Sup'r Courts,	625 00
do	19	551	do	do	A. D. Hammond,	do	Solicitor General,	56 25
do	20	521	do	do	Peterson Thweatt,	do	Comptroller General,	500 00
do	30	541	do	do	G. D. Rice,	do	Judge Sup'r Court,	397 46
do	30	543	do	do	W. C. Perkins,	do	do	625 00
June	13	553	do	Feb 1	S. P. Thurmond,	do	Solicitor General,	56 25
do	13	548	do	May 1	S. P. Thurmond,	do	do	56 25
July	25	526	do	Feb 1	R. F. Lyon,	do	Judge Supr'me Court,	875 00
Aug.	1	655	do	Aug 1	T. M. Bradford,	3rd	do pay of State House Guard,	300 00
do	1	668	do	do	E. H. Worrell,	3rd	do quarter's salary as Judge Sup'r Courts,	625 00
do	1	672	do	do	O. A. Lochrane,	do	do	375 00
do	1	664	do	do	N. L. Hutchins,	do	do	375 00

## CIVIL ESTABLISHMENT, 1862.—Continued.

Aug.	1	358	Feb	1	W. E. Smith,	1st quarter's pay as	Solicitor General,	56 25
do	1	553	May	1	W. E. Smith,	2nd	do	56 25
do	1	685	Aug	1	W. E. Smith,	3rd	do	56 25
do	1	653	do	1	Peterson Thweatt,	do	Comptroller General,	500 00
do	2	671	do	1	A. A. Allen,	do	Judge Sup'or Courts,	625 00
do	2	650	do	1	J. B. Campbell,	do	Sec'y Ex. Depart.	300 00
do	2	676	do	1	D. F. Hammond,	do	Judge Sup'or Courts,	625 00
do	2	666	do	1	A. H. Hansell,	do	do	625 00
do	2	662	do	1	W. W. Holt,	do	do	625 00
do	2	683	do	1	A. D. Hammond,	do	Solicitor General,	56 25
do	2	669	do	1	D. A. Walker,	do	Judge Sup'or Courts,	625 00
do	4	681	do	1	W. A. Lofton,	do	Solicitor General,	56 25
do	4	665	do	1	I. L. Harris,	do	Judge Sup'or Courts,	625 00
do	4	675	do	1	W. C. Perkins,	do	do	625 00
do	4	652	do	1	N. C. Barnett,	do	Secretary of State,	400 00
do	4	552	May	1	J. A. W. Johnson,	do	Solicitor General,	56 25
do	4	684	Aug	1	J. A. W. Johnson,	2nd	do	56 25
do	4	659	do	1	C. J. Jenkins,	3rd	Judge Sup'rme Court,	500 00
do	4	649	do	1	H. H. Waters,	do	Sec'y Ex. Depart.	300 00
do	6	686	do	1	N. J. Hammond,	do	Solicitor General,	56 25
do	7	690	do	1	F. D. Bailey,	do	do	56 25
do	8	682	do	1	S. B. Spencer,	do	do	56 25
do	8	661	do	1	W. B. Fleming,	do	Judge Sup'or Courts,	625 00
do	11	660	do	1	George N. Lester,	do	Rep'r Supreme Court,	200 00





CONTINGENT FUND, 1861.—*Continued.*

Oct 30	939	Oct 30	P. Hawkins,	For Twenty cords of light wood furnished State as per contract,	85 00
do 30	940	do 30	R. L. Hunter, } Ag't Bank Savannah, }	do Payment of draft made by T. Butler King, Commissioner to Europe, for expenses incurred by him beyond the amount of appropriation,	2,500 00
Nov. 5	5	Nov. 5	John Kirkpatrick,	do 32 cords of wood furnished as per contract, at \$3 per cord,	96 00
do 5	6	do 6	Green Meddlin,	do 30 cords of wood furnished as per contract, at \$3 per cord,	92 40
do 14	23	do 14	Southern Telegraph } Company, }	do Telegraph dispatches from Governor Brown while at Savannah,	7 16
do 16	24	do 16	W. R. Patrick,	do Telegraphic dispatches to and from Executive Department and Adjutant General's office, to Nov. 1st, 1861,	105 42
do 25	168	do 25	John M. Cooper,	do Envelopes furnished Adjutant General's office,	27 00
Dec. 4	181	Dec. 7	John H. Steele, Sec. &c.	do Mileage in transmitting the electoral vote for President and Vice President to the Confederate District Judge by order of the Electoral College,	93 50
do 13	205	do 13	P. M. Compton, Agent,	do Insurance on State House to Dec. 16, 1862,	453 00
do 17	221	do 17	J. A. Clarke,	do Services rendered in collecting arms by order of the Governor,	20 00

do 21 234	do 21	H. H. Waters,	do Copies of Public Laws furnished county officers by order of the Governor,	200 00
do 21 235	do 21	W. R. Patrick,	do Telegraphic dispatches to and from Executive and Adjutant General's offices, and Quartermaster's offices, to Dec. 1st, 1861,	247 92
do 23 241	do 23	Joshua Covey,	do Attention to offices in the State House,	16 00
do 27 244	do 27	E. Waitzfelder & Co.,	do Carpeting, stationery, &c., furnished Executive Department, and articles furnished Executive Mansion,	1,369 78
1862	1862			
Jan. 1 248	Jan. 1	E. S. Candler, P. M.,	do Postage for quarter ending 31st Dec. 1861,	565 45
do 3 251	do 3	D. M. Edwards,	do Articles furnished State in 1861 as per bill,	69 55
do 8 257	do 3	W. R. Patrick,	do Telegraphic dispatches to and from Executive Department and Adjutant General's office, to January 1st, 1862,	169 54
Jan. 9 268	Jan. 3	Wright & Brown,	do Merchandize furnished Executive Department and Mansion in 1861, as per bill filed,	77 25
do 11 281	do 3	Thos. P. Mills,	do Reward for R. I. Velven, charged with murder of B. W. Hargraves,	100 00
do 13 282	do 13	C. G. Talbird,	do His 4th quarter's salary as Inspector of Georgia Penitentiary,	125 00
do 13 287	do 13	Jacob Haas,	do Express freight to January 1st, 1862,	12 75
do 13 289	do 13	A. W. York,	do Telegraphic dispatches sent by Gov. Brown from Marietta,	5 20



CONTINGENT FUND, 1861—Continued.			
Jan 16 291	Jan 16	Miller & Weidenman, For Articles furnished State in 1861 as per bill filed,	25 00
do 17 296	do 17	Compton & Collo way, do One box of candles furnished Executive De- partment,	18 00
do 18 297	do 18	T. M. Bradford, do Pay of Guard at State Magazine, to January 1st, 1862,	80 20
do 28 314	do 28	John M. Cooper, do Letter paper furnished Executive Depart- ment,	22 25
Feb. 1 366	Feb. 1	H. J. G. Williams, do His pay as Recording Clerk in Executive De- partment to February 1st, 1862,	300 00
do 7 374	do 7	J. B. Campbell, Sec. } Exec. Department,	200 00
do 10 375	do 10	W. R. Patrick, do Telegraphic dispatches to and from Execu- tive Department and Adjutant General's office to January 1st, 1862,	93 94
Feb 12 380	do 12	S. J. Kidd, do Binding books for the Comptroller General's office,	4 50
do 14 383	do 14	Mrs. Susan Park, do The use of Ben (a servant) for the use of the State,	110 00
do 17 386	do 17	Grieve & Clark, do Articles furnished the State in 1861,	63 50
do 22 392	do 22	J. B. Campbell, do Balance due Ben, (a servant) in employ of the State for his support,	24 00
do 27 406	do 27	S. J. Kidd, do Binding books for the Treasury Department to date,	25 75

M'h	1	410	M'h	1	Windsor & Robinson,	do	Articles furnished the Executive Mansion and Department as per bill,	43	48
do	4	417	do	4	Appleton Bivins,	do	Hire of Berry (a slave) for two months for use of the State,	28	32
do	10	437	do	10	W. R. Patrick,	do	Telegraphic dispatches to Executive and Adjutant General's office, to 27th February, 1862,	96	45
do	17	447	do	17	E. J. Purse,	do	Five letter books for Executive Department,	6	25
do	22	460	do	22	Wright & Brown,	do	One hundred and forty pounds of candles for the State,	77	00
do	22	461	do	22	J. M. Cooper & Co.,	do	Twelve copying letter books for Executive Department,	56	00
do	27	471	do	27	W. R. Patrick,	do	Telegraphic dispatches to and from Executive Department and Adjutant General's offices from 1st to 25th March, 1862,	155	21
Mc'h	29	374	Mc'h	29	James Morgan,	For	14 cords of wood furnished State at \$3 per cord,	42	00
April	1	480	April	1	E. S. Candler, P. M.,	do	Postage for quarter ending 31st of March,	637	28
do	2	483	do	2	L. Carrington,	do	His expenses to Macon on telegraphic business by order of the Governor,	5	50
do	9	492	do	9	C. G. Talbird,	do	His first quarter's salary as Inspector of Penitentiary,	125	00
do	22	505	do	22	J. B. Campbell,	do	Paying contingent expenses of Executive Department,	100	00

# CONTINGENT FUND, 1861—Continued.

May	2 560	May	2	H. J. G. Williams,	For His second quarter's pay as Recording Clerk	300 00
do	2 561	do	2	Jacob Haas, Agent,	Executive Department,	
do	2 561	do	2	Jacob Haas, Agent,	Express freight on books to the Library, and	
do	2 561	do	2	Jacob Haas, Agent,	for three boxes and one package to Execu-	
do	2 561	do	2	Jacob Haas, Agent,	tive Department from New Orleans,	101 90
do	13 573	do	13	H. C. Robinson, Manager,	Telegraph dispatch from Gov. Brown to Hon.	
do	21 479	do	21	G. W. McLaughlin,	G. W. Randolph, (at Atlanta,)	16 98
do	3 620	do	3	H. C. Robinson, Manager,	Services as telegraph operator at Gordon,	30 93
do	3 623	do	3	Scott & Caraker,	Telegrams sent by Gov. Brown at Atlanta,	12 45
do	3 623	do	3	Scott & Caraker,	Merchandise furnished the State,	8 00
						9,531 16
						<hr/>
						\$ 47 86

96

Balance undrawn Oct. 20, 1862,

## CONTINGENT FUND, 1862.

1862	1862					16,000 00
May	19 576	May	19	F. F. Lewis, (Contractor,)	Amount appropriated,	
do	19 576	do	19	F. F. Lewis, (Contractor,)	For putting up extra line of telegraph from Mil-	
do	19 576	do	19	F. F. Lewis, (Contractor,)	ledgeville to Gordon,	546 50
do	19 576	do	19	F. F. Lewis, (Contractor,)	Articles furnished Executive Mansion as per	
do	19 576	do	19	F. F. Lewis, (Contractor,)	bill,	57 38
do	19 576	do	19	F. F. Lewis, (Contractor,)	Lamp oil for State House Guard, and other	
do	19 576	do	19	F. F. Lewis, (Contractor,)	articles for State,	122 50
do	19 576	do	19	F. F. Lewis, (Contractor,)	Postage for quarter ending 30th June,	497 99



do	3 624	do	3 Jacob Haas, Agent,	do	Express freight to July 2d,	13 75
do	9 625	do	9 H. H. Waters,	do	Paying contingent expenses of Executive Department,	100 00
do	24 641	do	24 C. G. Talbird,	do	His 2d quarter's salary as Inspector of Penitentiary,	125 00
Aug	4 696	Aug	4 Adams Express Company,	do	Express freight on salt sacks to Marietta,	169 00
do	4 697	do	4 H. H. Waters, Secretary,	do	Payment of incidental expenses of Executive Department,	100 00
do	18 706	do	18 H. J. G. Williams,	do	His salary as Recording Clerk of Executive Department, for quarter ending 31st July, 1861,	300 00
do	18 705	do	18 L. Carrington,	do	Amount advanced to him for services as clerk of the committee appointed for examining the Western & Atlanta Railroad,	250 00
do	19 709	do	18 P. M. Compton, Agent,	do	Insurance on Executive Mansion and out-houses in Southern Mutual Insurance Company,	94 80
do	28 716	do	18 B. P. Stubbs,	do	Costs due in an escape from Penitentiary, T. Darby,	11 30
do	30 717	do	30 Jacob Haas, Agent,	do	Express freight to date, as per bill,	20 50
S't	27 730	S't	27 H. H. Waters,	do	Contingent expenses of Executive Department at Marietta,	50 00
Oct	6 737	Oct	6 S. J. Kidd,	do	Binding two Record Books for Secretary of State,	9 00

# CONTINGENT FUND, 1862.—*Continued.*

Oct 11 740	Oct 11	E. S. Candler,	For Postage for quarter ending 30th September,	593 43	
do 13 741	do 13	E. J. Williams,	do Services in recording unfinished business in the Secretary of State's office for 1861,	52 00	
				<hr/>	3,093 60
			Balance undrawn Oct. 20, 1862,		<hr/>
					\$12,096 40

## EDUCATIONAL FUND OF 1861.

1861.		Amount Appropriated.			
Nov. 25	58	Nov. 23	Ord'y of Clayton	County	For Educational Fund due said Co. in 1861,
do	37	do	do	do	do
do	38	do	Banks	do	\$923 00
do	47	do	Berrien	do	1,018 00
do	59	do	Campbell	do	947 00
do	64	do	Clinch,	do	1,694 00
do	73	do	Coweta,	do	865 00
do	79	do	Echols,	do	1,944 00
do	82	do	Floyd,	do	340 00
do	98	do	Fulton,	do	2,229 00
do	101	do	Irwin,	do	1,715 00
do	108	do	Jefferson	do	496 00
do	113	do	Lowndes	do	1,083 00
do	114	do	McIntosh	do	691 00
do	120	do	Meriwether	do	239 00
do		do	Morgan,	do	1,649 00
				do	779 00
					<hr/>
					\$144,690 00





EDUCATIONAL FUND OF 1861.—Continued.

Nov. 25	122	Nov. 23	Ord'y. of Muscogee	Co.	For Educational Fund due said Co. in 1861	2,020 00
do	133	do	do	do	do	857 00
do	144	do	do	do	do	1,163 00
do	78	do	do	do	do	1,123 00
do	87	do	do	do	do	1,986 00
do	63	do	do	do	do	331 00
Nov. 27	138	do	do	do	do	1,262 00
do	52	do	do	do	do	3,028 00
do	67	do	Inf'r Court, Chatham	do	do	973 00
Nov. 28	107	do	Ord'y of Dawson	do	do	458 00
do	141	do	do	do	do	993 00
do	34	do	do	do	do	988 00
do	83	do	do	do	do	1,953 00
do	60	do	do	do	do	3,028 00
do	156	do	do	do	do	890 00
Nov. 30	43	do	do	do	do	1,070 00
do	42	do	do	do	do	1,079 00
do	70	do	do	do	do	1,209 00
do	15	do	do	do	do	1,317 00
Dec'r 2	143	do	do	do	do	826 00
do	51	do	do	do	do	392 00
do	164	do	do	do	do	2,030 00
do	153	do	do	do	do	2,371 00
do	163	do	do	do	do	1,042 00



## EDUCATIONAL FUND OF 1861.—Continued.

Dec'r 11	117	Nov. 23	Ord'y of Mitchell	Co.	For Educational Fund due said Co. in 1861	749 00
12	148	do	Towns	do	do	775 00
do	54	do	Cherokee	do	do	2,788 00
do	72	do	Early	do	do	521 00
Dec'r 13	97	do	Houston	do	do	1,123 00
do	44	do	Butts	do	do	902 00
do	96	do	Henry	do	do	1,587 00
Dec'r 13	109	do	Lumpkin	do	do	1,550 00
do	14	do	Stewart	do	do	1,203 00
do	69	do	DeKalb	do	do	1,493 00
do	89	do	Habersham	do	do	1,428 00
do	119	do	Montgomery	do	do	550 00
do	40	do	Brooks	do	do	752 00
do	149	do	Troup	do	do	1,499 00
Dec'r 16	132	do	Quitman	do	do	415 00
do	146	do	Telfair	do	do	491 00
Dec'r 21	131	do	Putnam	do	do	661 00
do	23	do	Laurens	do	do	894 00
do	27	do	Baldwin	do	do	520 00
1862						
Jan'y 3	53	Nov. 23	Ord'y of Chat'ho'chee Co.	For Educational Fund due said Co. in 1861	773 00	
do	54	do	Chattooga	do	do	1,356 00
do	91	do	Hancock	do	do	799 00





# ATLANTIC AND GULF RAILROAD.

1862.	1862.	Balance of new subscription pledged—not subscribed for October 20th, 1861,	350,000 00
May 12 571	May 12	D. Macdonald, Tr., For 4th instalment on State's new subscription to Atlantic & Gulf Railroad,	50,000 00— 50,000 00

## ACADEMY FOR THE BLIND—For support of in 1862.

1862.	1862.	Amount Appropriated,	6,000 00
April 9 494	April 9	N. C. Munroe, Tr., For part of appropriations for support of pupils in 1862,	3,000 00
Oct. 17 743	Oct. 17	N. C. Munroe, Tr., do Balance do do do	3,000 00— 6,000 00
1862.	1862.	Amount Appropriated,	8,000 00
Jan. 9 267	Jan 9	A. J. King, Tr., For part of appropriations for support of pupils in 1862,	5,000 00
March 10 435	March 10	A. J. King, Tr., do do do	1,500 00— 6,500 00

## LIBRARIAN—For salary of in 1861.

1862.	1862.	Balance undrawn Oct. 20, 1862	1,500 00
Jan. 9 263	Jan 9	C. J. Welborn, For his 4th quarter's salary as Librarian in 1861,	200 00
1862.	1862.	LIBRARIAN—For salary of in 1862.	200 00—
April 8 491	April 8	E. D. Brown, Amount Appropriated, For his 1st quarter's salary as Librarian in 1862,	500 00

July	25	642	July 25	E. D. Brown,	2nd	do	do	125 00—	250 00
								<hr/>	
1861.									250 00
Dec.	3		1861.						
			Dec 30	Sp'ker of the House } of Reps., }	Amount Appropriated, For pay of Members and Officers of the House of Representatives in 1861,			43,395 20	
do	3		do 30	Pres't of the Senate,	For pay of Members and Officers of the Senate in 1861,			12,073 66—	55,468 86
1862.			1862.						3,000 00
Jan.	2	249	Jan 2	B. P. Stubbs, Tr.,	LUNATIC ASYLUM—For pay of Officers, &c., in 1861. Balance undrawn October 20th,			3,000 00	
1862.			1862.						12,000 00
April	8	487	April 8	B. P. Stubbs, Tr.,	LUNATIC ASYLUM—For pay of Officers, &c., in 1862. Amount Appropriated,			3,000 00	
July	10	626	July 10	B. P. Stubbs, Tr.,	For 1st quarter's pay of Officers in 1862,			3,000 00	
Oct.	11	739	Oct 11	B. P. Stubbs, Tr.,	2nd do 3rd do			3,000 00—	9,000 00
								<hr/>	
								3,000 00	
1861.			1861.						20,000 00
Dec.	20	229	Dec. 20	B. P. Stubbs, Tr.,	LUNATIC ASYLUM—For support of Pauper Patients in 1862. Amount Appropriated,			1,500 00	
1862.			1862.						
Jan.	25	309	Jan 25	T. F. Green, Supt.	For part of app'rt'n of Pauper Patients in 1862,			3,178 25	



LUNATIC ASYLUM—For support of Pauper Patients, 1862.—*Continued.*

April	8 488	April 8	B. P. Stubbs, Tr.,	For part of apprn of Pauper Patints, in 1862,	4,804 45
May	29 598	May 29	B. P. Stubbs, Tr.,	do	4,926 29
Aug.	21 700	Aug 21	B. P. Stubbs, Tr.,	do	3,771 00—18,179 99
					<hr/>
				Balance undrawn October 20, 1862,	1,522 01
LUNATIC ASYLUM—For salary of Superintendent and Resident Physician in 1861.					
1862.				Balance undrawn October 20, 1861,	600 00
Jan.	7 258	Jan 7	Dr. T. F. Green,	For his 4th quarter's salary as Sup't in 1861,	600 00
LUNATIC ASYLUM—For salary of Superintendent and Resident Physician in 1862.					
1862.				Amount Appropriated,	2,400 00
April	8 489	April 8	Dr. T. F. Green,	For his 1st quarter's salary as Superintendent, &c.	600 00
in 1862,					600 00—1,200 00
July	28 646	July 28	Dr. T. F. Green,	2nd do	<hr/>
Balance undrawn October 50, 1862,					1,200 00
LUNATIC ASYLUM—To pay debts of.					
1862.				Amount Appropriated,	6,762 54
Jan.	21 302	Jan 21	T. F. Green, Supt.	For amount appropriated to Pay debts of Asylum for 1860 and 1861.	
LUNATIC ASYLUM—For better supply of water.					6,762 54
Balance undrawn October 20, 1861,					1,500 00
GEORGIA MILITARY INSTITUTE—For support of Cadets in 1861.					
Balance undrawn October 20, 1861,					500 00
1861.					
Nov.	30 174	Nov. 30	David Irwin, Pres't,	For 4th quarter's support of Cadets in 1861,	500 00

# GEORGIA MILITARY INSTITUTE—For support of Cadets in 1862.

1862.	1862.			
April 26	512	John W. Baker, Tr.	Amount appropriated by Acts of 1852 and 1861,	2,400 00
Sept 15	727	John W. Baker, Tr.	In part for support of Cadets in 1862,	500 00
			For 2nd quarter's pay for supp't of Cadets in 1862,	500 00— 1,000 00
				<hr/>
			Balance undrawn October 20, 1862,	1,400 00

# GEORGIA MILITARY INSTITUTE—For salary of Superintendent, &c., 1862.

1862.	1862.			
Feb 13	382	F. W. Capers,	Amount Appropriated,	2,000 00
Aug 5	698	F. W. Capers,	For his 1st quarter's salary as Superintendent,	500 00
			do do	500 00— 1,000 00
				<hr/>
			Balance undrawn October 20, 1862,	1,000 00

107

# GEORGIA MILITARY INSTITUTE—For balance due Professors in 1859.

1862.	1862.			
Jan 9	262	A. V. Brumby,	Amount Appropriated,	689 80
Jan 23	304	R. S. Camp,	For balance of salary as Superintendent in 1859,	331 65
Feb 20	389	Mrs. L. V. McConnell,	do do Professor in 1859,	132 63
			For balance of salary of Capt. McConnell as Professor in 1859,	235 50— 689 78

# GEORGIA MILITARY INSTITUTE—For balance due Professors in 1861.

1861.	1861.			
Dec 23	237	A. W. King,	Amount Appropriated,	1,954 64
do 23	238	V. H. Manget,	For balance of salary as Professor in 1861,	593 12
			do do	593 12

GEORGIA MILITARY INSTITUTE—For balance due Professors in 1861.— <i>Continued.</i>				
Dec. 23	239	J. W. Baker,	For balance of salary as Professor in 1861,	714 00
do 23	240	J. C. Eve,	do do	54 40—
		GEORGIA MILITARY INSTITUTE—For pay of Treasurer.		1,954 64
1862.		Amount Appropriated,		389 85
Jan 6	256	A. M. Simpson, Tr.,	For his services as Treasurer of the Georgia Military Institute since owned by the State,	389 85
		GEORGIA MILITARY INSTITUTE—For Furniture bought in 1859.		
1862.		Amount appropriated,		682 78
Jan 13	283	A. Green & Co.,	For Furniture, Crockery, &c., bought of W. A. Lanier for Institute, in 1860,	682 78
		GEORGIA MILITARY INSTITUTE.		
1862.		Amount appropriated,		2,338 57
Jan 2	250	W. W. Boyd,	For pay for Military Goods purchased by him for Institute in 1859,	2,338 57
		GEORGIA MILITARY INSTITUTE—For pay of Visitors and Inspectors.		
1861.		Amount appropriated,		Indefinite.
Nov. 30	173	J. I. Whitaker,	For pay as one of Board of Inspectors, 1861,	50 00
1862.				
Jan 23	305	David Irwin,	do do	50 00
Aug 25	713	M. D. Huson,	do do	50 00
		MILITARY STOREKEEPER AT SAVANNAH—For salary of in 1861.		
1862.			Balance undrawn October 20, 1861,	75 00
Jan 9	265	Levi S. Hart,	For his 4th quarter's sal'y as Military Storekeeper in 1861,	75 00



## MILITARY STOREKEEPER AT SAVANNAH—For salary of in 1862.

1862.	1862.	Amount appropriated,	500 00
April 1	April 1	For his 1st quarter's sal'y as Military Storekeeper in 1862,	-125 00
June 2	June 2	For his salary as Military Storekeeper at Savannah to 19th May, 1862,	68 00—
			<hr/> 193 00

Balance undrawn October 20, 1862,

## MILITARY STOREKEEPER AT MILLEDGEVILLE—For salary of in 1861.

1861.	1861.	Amount appropriated,	307 00
Nov 1	Nov 1	For part of his salary as Military Storekeeper in 1861,	400 00
			<hr/> 300 00

1862.	1862.	do balance	100 00—
Jan 11	Jan 11	do do	400 00

## MILITARY STOREKEEPER AT MILLEDGEVILLE—For salary of in 1862.

1862.	1862.	Amount appropriated,	500 00
April 1	April 1	For his 1st quarter's sal'y as Military Storekeeper in 1862,	125 00
July 2	July 2	do 2nd	125 00
Oct 1	Oct 1	do 3rd	125 00—
			<hr/> 375 00
		Balance undrawn October 20, 1862,	<hr/> 125 00

\$27,146 73

1861

## MILITARY FUND—For the Defence of the State, 1860 and 1861.

Oct. 21	922	Oct. 21	R. A. McComb,	For hire of wagon and team for transporting Governor's Horse Guards from Milledgeville to Marietta, at \$2 per day,	36 00
do	22	924	do	21 James A. Green, P. K.,	
do	24	928	do	24 Chas. & Sav. R. R.,	1,500 00
do	24	927	do	24 E. Ball, Clerk, &c.,	60 00
do	24	926	do	24 R. M. Wilder, Clerk, } Warren Co., }	46 00
do	29	934	do	29 Rogers & Bowen,	62 50
do	29	935	do	29 L. H. McIntosh,	583 85
do	30	937	do	30 Thos. Richards & Son,	412 00
do	31	941	do	31 Little, Smith & Co.,	45 10
do	31	942	do	31 Ira R. Foster, Q. M. G.,	1,570 92
Nov. 4	3		do	4 S. F. Choice,	5,000 00
do	6	8	do	6 J. A. Green, P. K. Pen.,	325 00

For an account of military accoutrements furnished

do	7	10	do	7	J. McPherson & Co.,	ed State, For 200 copies of Gilham's Manual,	1,000 00
do	7	11	do	7	A. E. Lopez & Co.,	For repairing rifles and for cartridges furnished Phoenix Riflemen,	380 00
do	7	12	do	7	Elisha Wiley,	For services as ordnance storekeeper at Fort Pu- laski, from 30th January to 23d March, 1861, at \$50 00 per month, and for com- mutation of rations,	225 00
do	7	13	do	7	Scofield & Brother,	For 75 Artillery swords and 75 belt buckles fur- nished German Artillery at Macon,	102 99
do	9	17	do	9	J. A. Green, P. K.,	For an account of military accoutrements furnish- ed State by Penitentiary,	787 50
do	9	18	do	9	J. A. Green, P. K.,	For an account of military accoutrements furnish- ed State by Penitentiary,	1,347 86
do	14	7	do	5	Brown & Putnam,	For 1,000 copies of School Guide with appendix; a military book,	2,000 00
do	16	25	do	16	J. A. Green, P. K.,	For an account of military accoutrements furnish- ed by Penitentiary,	225 00
do	16	26	do	16	Julius Darrow,	For portmanteaus, cartridge boxes, shoulder straps and cap boxes for T. R. R. Cobb's Legion,	1,000 00
do	18	27	do	18	D. C. Campbell,	For services as aid de camp to the Governor to 15th Nov., 1861,	2,149 50
do	20	28	do	20	J. A. Green, P. K.,	For an account of military accoutrements furnish- ed by Penitentiary,	450 00
do	20	29	do	20	John A. Dyson,	For collecting and boxing up 8 muskets for State,	2,000 00
							16 50



MILITARY FUND—For the Defence of the State, 1860 and 1861.—*Continued*

Nov 21	30	Oct 21	Ira R. Foster, Q. M. G.,	For his salary as Q. M. Gen. to 18th Nov. 1861,	636 00
do 21	31	do 21	Jacob Haas, Agent,	For express freight on guns to Nov. 20th, 1861,	52 80
do 29	170	do 29	J. A. Green, P. K.,	For an account of military accoutrements furnished State,	2,500 00
do 30	172	do 29	Bank of Middle Georgia,	For amount advanced to German Artillery for purchase of supplies,	300 00
Dec. 2	177	Dec. 2	Jackson Cagle,	For one month's services in Adj't Gen.'s office,	50 00
do 4	179	do 4	J. W. Anderson, Capt. }	For tents furnished by him for a company in Col. Semmes' Regiment,	250 00
do 7	183	do 7	Repub. Blues,	For balance due him for cash expended in recruiting for 2d Ga. Regulars, from 20th Feb. to 19th April, 1861, as per certificate filed,	84 35
do 7	184	do 7	Rob't A. Crawford,	For balance due Capt. McConnell, late of the Ga. army, for commutation of room rent and fuel,	33 60
do 9	185	do 9	R. F. Jones, Adm'r,	For services as aid de camp to Gov. at Savannah,	87 00
do 9	186	do 9	F. G. Grieve,	For copying books purchased by him for Adj't General's office,	25 60
do 9	188	do 9	B. B. deGraffenreid,	For inspecting and making out report of 2d Brig. 7th Div. G. M.,	80 00
do 9	189	do 9	Alfred Harris,	For 15 days service as Maj. to 2d Brig., 7th Div. G. M.,	37 50
do 9	190	do 9	Wm. Satterfield,	do do draw Maj. do	37 50
do 9	194	do 9	Wm. B. Coocher,	For one two-horse wagon for use of German Art'y,	175 00
do 9	195	do 9	F. H. Burghard,	For making out return of the militia 10th Div. G. M.	10 60
do 9	195	do 9	A. C. Gibson,		

do 11 197	do 9	Capt. Wm. Martin,	For balance due him for recruiting service for Ga. Regulars,	113 00
do 11 198	do 9	W. S. Taylor,	For services rendered at Telegraph office in Savannah, January, 1861,	250 00
do 11 199	do 9	W. L. Davis, M. D.,	For medical services to soldiers at Oglethorpe Barracks at Savannah, April, 1861,	79 00
do 11 200	do 9	J. W. Persons,	For balance due him as Inspector of 1st Brig., 8th Div., G. M.,	19 00
do 12 201	do 12	Freeman & Roberts,	For work done for German Art'y of Macon,	38 75
do 13 203	do 13	R. L. Worrill,	For services rendered in making out report and inspecting 2d Brig., 10th Div., G. M.,	100 00
do 17 220	do 17	J. A. Clarke, Maj. Gen.,	For services rendered by Division and Brigade Inspectors and Drum and Fife Majors 1st Dist., G. M.,	120 00
do 18 234	do 17	J. J. Field,	For services and expenses in going to Richmond on military business by order of the Gov.	125 00
do 24 242	do 24	A. Mayer,	For Record Book for Adj't Gen.'s office,	40 00
1862.	1862.			
Jan'y 3 246	Jan. 3	W. H. Hunt, aid de camp,	For services as aid de camp to Governor from 26th October to January 1st, 1862,	289 31
do 9 270	do 9	John M. Cooper,	For copying ink furnished Adj't Gen.'s office,	16 50
do 10 272	do 10	B. C. Henry, Brig. Ins.,	For services as Brigade Inspector 1st Brig., 4th Div., G. M.,	52 00
do 16 294	do 16	B. B. deGraffenreid,	For expenses incurred in going to Macon on business for Adj't Gen.'s office,	5 50

MILITARY FUND—For the Defence of the State, 1860 and 1861.—*Continued.*

Jan 27	312	Jan	27	Oliver & Douglass,	For hose and couplings furnished the State, and for work done,	32 00	
Mar. 1	208	Mar.	1	A. McCallie,	For field music for 8th Division, G. M.,	10 00	
							26,975 03
							<hr/>
							171 76
							<hr/>
							100,000 00
							<hr/>
							36,182 18
							15,000 00
							4,737 25
							<hr/>
							2,500 00
							15,000 00
							<hr/>
							15,000 00
							11,580 57
							<hr/>
							100,000 00
							<hr/>
							\$5,000,000 00
							<hr/>
							200 00
							<hr/>
							13,419 00

## Balance undrawn October 20, 1862,

## MILITARY APPROPRIATION, 1861.

Nov. 30	175	Nov.	30	John Jones, Jr.,	Amount Appropriated by Act of 30th Nov., 1861,		
do 30	175	do	30	Ira R. Foster, Q. M. G.,	To amount advanced to pay military account,	36,182 18	
Dec. 3	178	Dec.	3	J. R. Anderson & Co.,	For defraying expenses of Q. M. Department,	15,000 00	
do 10	192	do	10	J. A. Green, P. K.,	For shot and shell furnished for Ft. Pulaski,	4,737 25	
					On account of military accoutrements furnished the State by the Penitentiary,	2,500 00	
do 13	206	do	13	J. I. Whitaker, C. Gen.,	For defraying expenses of Commissary Dep't,	15,000 00	
do 16	121	do	16	J. A. Green, P. K.,	On account of military accoutrements furnished the State,	15,000 00	
do 16	214	do	16	J. I. Whitaker, C. Gen.,	For defraying expenses of Commissary Dep't,	11,580 57	

## MILITARY APPROPRIATION—For 1861 and 1862—\$5,000,000.

1861.							
Dec. 16	213	Dec.	16	Hon. James Jackson,	For expenses as agent for the State to purchase plate and material for money notes,	200 00	
do 16	215	do	16	J. I. Whitaker, Com. Gn.	do defraying the expenses of Commissary Department,	13,419 00	



do	17	218	do	17	I. R. Foster, Q. M. G.,	do	defraying the expenses of the Quartermaster's Department,	60,000 00
do	17	219	do	17	R. R. Cuyler,	do	am't remitted to Europe for the purchase of Arms at the request of the Gov'nor,	100,000 00
do	17	223	do	17	J. I. Whitaker,	do	defraying expenses of Com'sary Dep't,	50,000 00
do	18	224	do	18	G. B. Lamar, Paym'str,	To be used by him in paying off State Troops,	150,000 00	
do	19	226	do	19	D. C. Hodgkins & Sons,	For an acc't rendered for the repair of Arms, &c.	1,000 00	
do	19	227	do	19	William Hazlehurst B. } & F. R. R., }	do repairs on Brunswick & Florida Railroad, now in military possession of State,	5,000 00	
do	20	228	do	20	Jackson Cagle,	do services in Adj't Gen's office to date,	33 87	
1862.								
Jan.	4	254	Jan.	4	I. R. Foster, Q. M. G.,	To defray expenses of Quartermaster's Dep't,	5 000 00	
do	4	255	do	4	J. I. Whitaker, Com. Gn.	do Commissary General,	15,000 00	
Jan	6	257	Jan	4	J. A. Green, P. K.,	For military accoutrements furnished the State,	5,000 00	
do	9	264	do	9	J. I. Whitaker, Com. Gn.	do defraying expenses of Com'sary Dep't,	75,000 00	
do	9	266	do	9	I. R. Foster, Q. M. G.,	do do Quartermast'r's do,	75,000 00	
do	9	269	do	9	E. M. Galt, Ass't QMG,	do his salary as Ass't Quar. Mas. General from Aug. 21 to Nov. 26, 1861,	480 00	
do	9	275	do	10	John Douglass,	do advance to him on contract to lithographing and printing Treasury Notes for the State of Georgia,	3,000 00	
do	13	288	do	13	L. H. McIntosh, Major } and Chief of Ord., }	do defraying the expenses of the Ordnance Department of Georgia,	10,000 00	
do	16	295	do	16	J. I. Whitaker, Com Gn.	do defraying the expenses of the Commissary Department,	19,000 00	

## MILITARY APPROPRIATION—For 1861 and 1862—Continued.

Jan 20	298	Jan 20	Central R. R. & Bkg Co.	For an Engine and five box cars purchased for the Brunswick Railroad,	8,362 11
do 23	306	do 23	S. J. Smith, late Q. M.,	do extra services rendered in collecting acc'ts and closing his official transactions with the State from May 1st to Sept. 30, 1861,	250 00
do 23	307	do 23	J. A. Green, P. K.,	do military accoutrements furnished the State by Penitentiary,	6,000 00
do 23	308	do 23	J. I. Whitaker,	do defraying expenses of the Commissary Department of Georgia,	60,000 00
do 27	313	do 27	J. Douglass,	do 9,000 sheets of Bank paper purchased for Treasury Notes,	1,350 00
do 29	315	do 29	I. R. Foster, Q. M. G.,	do defraying expenses of Q'rmaster's Dept.,	25,000 00
do 30	319	do 30	G. B. Lamar, Paym'r,	do paying off State Troops,	200,000 00
Feb 11	377	Feb 11	J. A. Green, P. K.,	do an account of military accoutrements by Penitentiary,	2,000 00
do 11	378	do 11	V. A. Gaskill, Assis'tnt } Q. M. Gen'l,	do his salary as Assistant Quartermaster ending this day,	480 00
do 3	368	do 3	I. R. Foster, Q. M. G.,	do defraying expenses of Q'r'm'r's Dept.,	36,839 00
do 3	369	do 3	J. A. Green, P. K.,	do an account of military accoutrements furnished State by Penitentiary,	1,000 00
do 4	370	do 4	G. B. Lamar, Paym'r,	do paying off the Georgia Troops,	100,000 00
do 7	371	do 7	I. R. Foster, Q. M. G.,	do expenses of Quartermaster's Dep't,	25,000 00
do 7	372	do 7	J. I. Whitaker, Com Gn.	do defraying expenses of Com'sary Dep't,	50,000 00

do	7	373	do	7	B. B. deGraffenreid,	do services in Adj't. Gen's office from 15th Nov 1861, to 1st Feb. 1862,	211 08
do	14	384	do	14	G. B. Lamar, Paym'r,	do paying off Georgia Troops,	150,000 00
do	15	385	do	15	J. A. Green, P. K.,	do an account of military accoutrements furnished State by Penitentiary,	3,000 00
do	18	387	do	18	Lieut. H. N. Ells,	do one Battery and fixtures this day purchas'd from him for the State use, Guns being described in the receipt filed,	10,896 40
do	19	388	do	19	R. J. Hughes,	do 759 side kives furnished the State at \$4 00 each,	3,036 00
do	21	390	do	21	J. A. Green, P. K.,	do an account of military accoutrements furnished State by Penitentiary,	2,000 00
do	24	393	do	24	Noble, Brother & Co,	do one Battery of Artillery with implements complete, as per bill filed,	6,400 00
Feb	24	394	Feb	24	Ira R. Foster,	For defraying expenses of Q'rmaster's Dep't,	10,000 00
do	25	399	do	25	D. C. Hodgkins & Son,	do military goods furnished the State as per account filed,	195 60
do	25	400	do	25	I. R. Foster, Q. M. G.,	do his salary as Q. M. General for quarter ending 18th February, 1862,	636 00
do	27	404	do	27	J. A. Green, P. K.,	do an account of military accoutrements furnished by Penitentiary,	4,000 00
do	27	405	do	27	Capt. E. M. Galt, As't } Q. M. General, }	do his salary as Ass't Q. M. Gen'l for quarter ending 21st February, 1862,	450 00
do	28	407	do	27	J. I. Whitaker, Com. Gn.	do defraying expenses of the Commissary General's Department,	10,000 00



MILITARY APPROPRIATION—For 1861 and 1862—*Continued.*

M'ch 1	409	M'ch	1	E. P. Williams,	For 150 Pikes furnished the State,	600 00
do	1	412	do	1 Jackson Cagle,	do one month's services in Adj't and Insp'r	
do	1	413	do	1 James Jackson,	Gen's office from January 16th, 1862,	50 00
do	1	414	do	1 J. M. Cooper & Co.,	do paying his expenses to New Orleans on military business by order of the Gov'nor,	200 00
do	4	418	do	4 Ira R. Foster. Q. M. G.,	do printing, ruling and binding sixteen books for registering Treasury Notes, and paper furnished for same, &c.,	191 50
do	4	419	do	4 Henry Stevens,	do defraying expenses of Q'rmaster's Dep't, 32,611 63	
do	5	420	do	5 Ira R. Foster, Q. M. G.,	do in part payment for Pikes made by him for the State,	500 00
do	6	425	do	6 J. I. Whitaker, Com. Gn.	do defraying exp'ses of the Q'r'm'r's Dep't, 10,000 00	
do	8	426	do	8 J. A. Green, P. K.,	do do Com'sary do 25,000 00	
do	8	429	do	8 A. Richardson, A. D. C.	do an account of military accoutrements furnished by Penitentiary,	2,500 00
do	8	436	do	8 John W. Berry, do	do traveling expenses and twelve days' services as Aid-de-Camp to Governor,	143 00
do	8	428	do	8 E. C. Ellington, do	do traveling expenses and seven days' services as Aid-de-Camp to Governor,	59 00
do	10	433	do	10 E. N. Broyles, do	do traveling expenses and twelve days' services as Aid-de-Camp to Governor,	143 00
					do traveling expenses and fifteen days' services as Aid-de-Camp to Governor,	169 00

do 10 431	do 10	B. B. Hamilton,	do	do	traveling expenses and nineteen days' services as Aid-de-Camp to Governor,	168 55
do 10 434	do 10	J. A. Banks,	do	do	traveling expenses and fifteen days' services as Aid-de-Camp to Governor,	153 30
do 10 432	do 10	L. H. McIntosh, Chf, &c.	do	do	defraying expenses of the Ordnance Dep't, 10,000 00	10,000 00
do 10 436	do 10	C. E. Broyles, A. D. C.	do	do	traveling expenses and seventeen days' services as Aid-de-Camp to Governor,	161 55
do 11 438	do 11	Howard Tinsley, Col. } 33d Reg. G. M. }	do	do	music on military parades in 33rd Ga. Reg. G. M., and for an acct vs. Adj't Gen's office,	18 15
do 13 438	do 13	Henry H. Jones, A. D. C.	do	do	traveling expenses and twenty-four days' service as Aid-de-camp,	239 00
do 14 442	do 13	J. T. Lumpkin,	do	do	traveling expenses and ten days' service as Aid-de-Camp,	125 25
do 14 443	do 13	Joseph E. Nevill,	do	do	traveling expenses and twenty days' service as Aid-de-Camp,	201 50
do 15 445	do 15	J. I. Whitaker, Com. Gn.	do	do	defraying expenses of the Com'sary Dep't, 50,000 00	50,000 00
do 15 446	do 15	J. M. Chambers, A. D. C.	do	do	traveling expenses and seven days' services as Aid-de-Camp,	83 50
do 18 448	do 18	Bank of Commerce,	do	do	paper for printing Bonds,	306 63
do 18 451	do 18	Col. Thos. Bourke,	do	do	traveling expenses and twenty-seven days' services as Aid-de-Camp,	282 90
do 22 455	do 22	Noble & Brother,	do	do	four 12-pound Howitzers and carriages complete, and two 3-inch Rifle cannon,	4,286 00
do 22 462	do 22	Ira R. Foster,	do	do	defraying expenses of the Q'rmmr's Dep't,	12,000 00

MILITARY APPROPRIATION—For 1861 and 1862— <i>Continued.</i>				
Mar 24	463	Mar 24	Central Railroad, For repairs of an Engine for the Brunswick & Florida Railroad while in military pos- session of the State,	113 55
do 24	464	do 24	Ira R. Foster, Q. M. G.	
do 24	465	do 24	James R. Brown, Aid- de-Camp, }	8,506 32
do 24	466	do 24	Bath Paper Mill Co.,	162 35
do 24	467	do 24	Jno. E. Jones, Col. Com.	750 00
do 26	499	do 26	L. H. McIntosh, Cf. Ord.	6 00
do 27	472	do 27	Hon. James Jackson,	8,000 00
do 28	468	do 25	Dr. B. A. White, Sur- geon General, }	1,500 00
do 29	476	do 29	H. H. Waters, A. D. C.	500 00
April 2	484	April 2	J. A. Green, P. K.,	105 95
do 2	485	do 2	J. I. Whitaker, Com. Gn.	2,000 00
do 3	486	do 3	L. H. McIntosh, Cf. Ord.	75,000 00
do 10	495	do 10	Jackson Cagle,	12,000 00
do 10	496	do 10	Central R. R. Co.,	50 00
			February to 16th March,	
			transporting an Engine from the Central Railroad to the Br'nswick & Fla R. R ,	52 58



Ap'l 10 497	Ira R. Foster,	For defraying expenses of Q'rmaster's Dep't,	54,205 00
do 12 499	do 12 J. A. Green, P. K..	do an account of military accoutrements furnished by Penitentiary,	6,000 00
do 12 500	do 12 J. I. Whitaker, Com Gn.	do defraying exp'tses of the Com'sary's Dep't,	50,000 00
do 12 501	do 14 James Jackson,	do paper and other expenses in getting up State Treasury Notes,	1,123 85
do 22 504	do 22 G. B. Lamar, Paym'r,	do paying off the State Troops,	250,000 00
do 24 506	do 24 J. I. Whitaker, Com. Gn.	do defraying expenses of Com'sary's Dep't,	25,000 00
do 24 508	do 24 W. H. Hunt,	do services and expenses incurred in organizing Regiments at Camp McDonald as Aid-de-Camp to the Governor,	345 00
do 29 513	do 29 L. H. McIntosh, Cf. Ord.	do defraying expenses of Ordnance Dep't,	10,000 00
do 30 514	do 30 Col. Wm. Schley,	do 18 days' service and exp'nses as Aid-de-C'mp,	166 80
do 30 515	do 30 Jackson Cagle,	do services in Adj't Gen's office to 16th April,	50 00
May 3 562	do 3 L. H. McIntosh, Cf. Ord.	do defraying expenses of the Ordnance Dep't,	10,000 00
do 5 563	do 5 B. B. deGraffenreid,	do his services in Adjutant General's office for quarter ending 30th April, 1862,	250 00
do 5 564	do 5 Jno. M. Brown, Capt &c.	do his services as Capt. and Ass't Com. Gen'l from 1st Feb. to 1st of May, 1862,	420 00
do 7 566	do 7 G. A. McLaughlin,	do services as telegraphic operator at Macon and Gordon,	63 33
do 8 567	do 8 W. R. Partrick, Opr,	do material in the Telegraph office when taken possession of by the State,	157 00
do 9 569	do 9 G. B. Lamar, Paym'r,	do paying off State Troops,	200,000 00

MILITARY APPROPRIATION—For 1861 and 1862— <i>Continued.</i>				
May 17	575	May 17	Jackson Cagle, For services in Adjutant General's office to 16th May, 1862,	50 00
do	24	581	do 24 J. A. Green, do an account of military accoutrements fur- nished by Penitentiary,	2,500 00
do	26	584	do 26 Mrs. Louisa Skelton, do amount due E. Skelton, deceased, for eight days' service and traveling expenses as Aid-de-Camp,	113 05
do	27	585	do 27 F. C. Shropshire, do defraying expenses of Court Martial in trial of Col. Ben. Laughridge,	216 16
do	27	586	do 27 L. H. Briscoe, do pay of militia officers for seizures and trans- portation of stills,	84 10
do	27	587	do 27 L. H. McIntosh, Cf. Ord. do defraying expenses of the Ordnance Dep't,	15,000 00
June 2	592	June 2	James A. Green, do account of military accoutrements furnish- ed by Penitentiary,	5,000 00
do	2	594	do 2 Ira R. Foster, Q. M. G., do his salary as Q. M. General for quarter end- ing 18th May, 1862,	636 00
do	2	595	do 2 E. B. Moore, Surgeon, do transportation of medical stores, &c., fur- nished 8th Reg. Ga. State Troops,	152 00
do	3	596	do 3 R. H. Howell, do work done on Treasury Notes and Bonds and for expenses while in Milledgeville,	600 00
do	3	597	do 3 A. J. Hansell, do money advanced as one of Board of Inspec- tors of Georgia Military Institute for repairing muskets belonging to said In- stitute,	355 45

do 3 598	do	3 L. H. McIntosh, Cf. Ord.	do defraying expenses of Ordnance Dep't,	15,000 00
do 10 602	do	10 V. A. Gaskill,	do his salary as Ass't Q. M. General for quar- ter ending 11th May, 1862,	480 00
do 11 605	do	11 L. N. Whittle,	do 21 days' services and traveling expenses as Aid-de-Camp,	240 82
do 11 601	do	10 G. B. Lamar, Paym'r,	do defence of the Coast of Georgia,	100,000 00
do 12 606	do	12 W. T. Thompson, Aid } de-Camp, }	do balance due for 56 days' services and trav- eling expenses as Aid-de-Camp to Gov'r,	387 50
do 16 610	do	16 Jackson Cagle,	do one month's services in Adjutant General's office to date,	50 00
do 18 612	do	18 J. A. Green, P. K.,	do military accoutrements furnished State by Penitentiary,	2,000 00
do 24 614	do	24 J. I. Whitaker,	do his salary as Commissary General of State of Georgia for six months from 2nd No- vember, 1861,	1,272 00
July 3 621	July 3	L. H. McIntosh, Cf. Ord.	do defraying expenses of Ordnance Dep't,	20,000 00
do 18 633	do	18 L. H. McIntosh, do	do amount advanced by him April 15th to W. T. Thompson, Aid-de-Camp,	200 00
do 22 636	do	22 Isaac Scott,	do full payment for Railroad Iron seized by order of Gen. Jackson for the purpose of being used in the Gunboat at Savannah and for river obstructions,	50,000 00
do 22 638	do	22 L. H. Briscoe,	do services in Adj't General's office from 28th Feb. to 20th July, 1862,	388 86
do 24 642	do	24 R. H. Rowland, Paym'r,	do payment of Bridge Guard on the W. & A. R.R.	5,000 00



MILITARY APPROPRIATION—For 1861 and 1862—Continued.					
July 26	644	July 26	Bath Paper Mill Co.,	For 5,000 sheets of Paper for State Bonds,	450 00
Aug 1	692	Aug 1	L. H. McIntosh, A.D.C.	do services and traveling expenses while collecting arms for the State,	756 40
do 1	694	do 1	B. B. deGraffenreid,	do his salary for quarter ending this day in Adjutant General's office,	250 00
do 7	702	do 7	J. I. Whitaker,	do his salary as Commissary General to Aug. 2,	636 00
do 11	703	do 11	L. H. Briscoe,	do payment of Officers for seizing stills,	98 25
do 15	705	do 15	D. C. Campbell,	do services as corresponding Aid-de-Camp from 15th November 1861, to 4th April 1862,	621 00
do 20	707	do 20	Ira R. Foster, Q. M. G.	do his salary as Quartermaster General for quarter ending this day,	636 00
do 22	711	do 22	G. B. Lamar, Paym'r,	do expenses of the Pay Department of Georgia Army,	60,000 00
do 25	712	do 25	Jackson Cagle,	do services as Clerk in Adj't General's office to August 16, 1862,	100 00
do 26	717	do 26	E. M. Fields, As't Cm Gn	do his salary as Assistant Commissary General from 12th Nov. 1861, to 15th July, 1862,	1,296 00
do 28	715	do 28	A. S. Rutherford,	do five months' service in registering, numbering and trimming Ga. Treasury Notes in Comptroller General's office,	500 00
Sept 3	724	Sept 3	L. H. Briscoe,	do paying expenses for seizing and transporting stills,	15 00
do 25	729	do 25	J. T. Patterson & Co.,	do printing Treasury Notes and Bonds for State,	1,829 18

do 27 732	do 27	Jackson Cagle,	do services in Adjutant Generals office to 16th instant,	50 00
Oct 2 736	Oct 2	L. H. McIntosh,	do defraying expenses and transportation of Ordnance stores,	5,000 00
do 6 738	do 6	L. H. Briscoe,	do pay for seizing stills by military officers,	19 00
do 17 744	do 17	J. I. Whitaker, Cm. Gn.	To pay advance from the Bank of Commerce to Commissary's Department in November and December, 1861, for purchase of Commissary Stores for the State Troops,	75,000 00
do 18 747	do 18	R. A. Rowland, Act'g Paymaster, }	To pay Bridge Guard on Western & Atlantic Railroad in this State,	5,000 00

125

\$2,539,290 25—5,000,000 00

Credit by amount refunded from sale of Commissary stores,	350,000 00
do by amount refunded from sale of Ordnance stores,	58,286 00
do by amount refunded from sale of Quar-master's stores,	50,000 00

---

5,458,886 00

2,539,290 25

---

Balance unexpended October 20, 1862;

---

\$2,918,996 75







## OVER PAYMENTS FOR 1862—Continued.

June 27	615	June 27	Wm. Center,	For an over pay't as Tax Col'or of Fulton,	1860	289	47
July 11	627	July 11	J. W. Clarke,	do do	1861	26	88
do 11	628	do 11	J. E. Jimisens,	do do	1861	239	45
do 11	629	do 11	James McKinney,	do Taxes in Cherokee,	1861	3	90
do 11	630	do 11	Alex F. Bennett,	do as Tax Col'or of Chatham,	1861	1,326	22
do 11	631	do 11	J. H. Browner,	do do	1861	182	85
do 17	632	do 17	Wm. Guest,	do do	1861	83	14
do 22	634	do 22	A. M. Gillespie,	do do	1861	107	57
do 22	635	do 22	N. H. Duncan,	do do	1861	43	29
do 23	639	do 23	J. F. Blackwell,	do do	1861	730	84
do 23	640	do 23	M. Shehan,	do of taxes in Chatham,	1861	2	94
do 28	645	do 28	S. S. Taylor,	do as Tax Col'or of Dooly,	1861	175	77
do 29	647	do 29	Ed Berry,	do do	1861	14	99
Aug. 4	695	Aug. 4	James Coile,	do do	1861	129	33
Sept. 1	723	Sept. 1	W. W. Hindman,	do do	1861	35	11
do 15	728	do 15	R. C. Chance,	do do	1861	242	76
do 30	73	do 30	A. J. Gibson,	do do	1861	11	33—
PRINTING FUND 1861.							8,173 70

1861.

Oct. 22	923	Oct. 21	John H. Seals,	For advance to him as publisher of Code of Ga.,	2,000	00
do 23	925	do 23	R. M. Orme & Son,	do printing done at Southern Recorder office to		
				Oct. 15th,	49	50
do 31	932	do 31	Atlanta Intelligencer,	do advertising Gen'l Wayne's orders, circulars, &c.		
				from May 25th to 25th August, 1861,	83	50

Nov. 7	13	Nov. 7	Columbus Enquirer,	do advertising to Sept. 24th, 1861 and subscrip- tion to 7th November, 1862,	12 50
do	7	14	do	7 Georgia Telegraph,	145 50
do	12	19	do	12 Corner Stone,	38 00
do	12	20	do	12 Chronicle & Sentinel,	52 35
do	12	16	do	12 Rome True Flag,	10 00
do	12	21	do	12 Covington Times,	4 00
do	13	22	do	13 Columbus Times,	27 00
do	22	32	do	22 Georgia Weekly,	8 75
do	23	166	do	23 Augusta Constitutionalist,	140 52
do	28	169	do	28 Southern Banner,	26 00
Dec 11	179	Dec 11	Cassville Standard,	do advertising Proclamation and General order No. 13,	18 00
do	21	132	do	21 Marietta Advocate,	9 00
do	21	236	do	21 Pulaski Times,	15 00
				Adj't. General,	



# PRINTING FUND, 1861—Continued.

Dec 28 1862.	245	Dec 28 1862.	Central Georgian,	For advertising Special order No. 15 and Subscription to April 20th, 1862	9 25
Jan. 9	271	Jan. 9	Augusta Constitutionalist,	do advertising Special order No. 15 from Adj't. General's office,	4 00
do 16	292	do 16	Columbus Times,	do advertising Proclamation and for proposals for gun stocks,	14 00
do 30	317	do 30	The Commonwealth,	do Printing to Sept. 21st, 1861 and Subscription to Sept. 15th, 1862,	18 50
do 30	318	do 30	Mountain Signal,	do Publishing General order No. 13 from Adj't. General's office,	9 00
Feb 24	395	Feb 24	S. Rose & Co.,	do advertising and printing done for the State to Jan. 20th, 1862,	73 00
do 26	402	do 26	Lagrange Reporter,	do Publishing Gen. order No. 2 of Adj't General,	15 00
do 26	403	do 26	North Georgia Times,	do do do do do	15 00
do 26	396	do 24	Columbus Times,	do do do do do	15 00—
PRINTING FUND, 1862.					2,812 37
1862.	1861.				
Jan 3 247	Dec. 31	W. H. Hunt,			250 00
For advance to him as compiler of Laws passed in 1861,					
do 16	29	Jan 16	Boughton, Nisbet & Barnes	do Job printing done for Senate and House of Representatives in 1861 and for printing Book for regulations of Quartermaster and Commissary General's Departments,	4,184 00

do 23 303	do 23 W. H. Hunt,	For balance for compiling Laws passed at session of 1861,	750 00
Mar. 6 422	Mar. 6 Boughton, Nisbet & Barnes,	do an account of printing the Laws and Journals and folding and stitching Journals of the Senate and House of Representatives 1861,	6,570 00
do 6 424	do 6 Southern Recorder,	do Printing and advertising to Feb. 24, and subscription to Nov. 1, 1861,	90 25
do 22 456	do 22 Atlanta Confederacy,	do advertising General order No. 2 from Adj't. General's office,	15 00
do 22 457	do 22 Albany Patriot,	do advertising General order No. 2 from Adj't. General's office,	15 00
do 22 558	do 22 Columbus Sun,	do advertising General order No. 2 from Adj't. General's office,	15 00
do 22 459	do 22 Rome Courier,	do advertising General order No. 2 from Adj't. General's office,	10 00
do 27 470	do 27 Independent South,	do Special order No 14 and General order No. 2,	25 00
do 31 477	do 31 Boughton, Nisbet & Barnes,	do binding five thousand copies of Laws of 1861 at 30 cts. per copy,	1,500 00
Apr 24 507	Apr. 24 Atlanta Intelligencer,	do printing done for the State as per bill rendered	118 50
do 25 509	do 25 Whitman & Caldwell,	do advertising Proclamations, orders &c., in North Georgia Times as per bill rendered,	42 00
May 26 582	May 26 Central Georgian,	do advertising Special orders Nos, 18 and 23,	10 75
do 26 593	do 26 Jones & Willingham,	do Special order No. 18 in Lagrange Reporter,	4 50

## PRINTING FUND, 1862.—Continued.

May 31	589	May 31	Corner Stone,	For Notice to Contractors for distribution of Laws and Journals,	3 00
June 10	603	June 10	Constitutionalist,	do Subscription to Daily paper for one year from date,	8 00
do 10	604	do 10	Savannah Morning News,	do Subscription to Daily paper for one year from date,	8 00
do 17	611	do 17	Independent South,	do Publishing order No. 16 and General order No. 10 by order of General Wayne,	15 50
do 25	370	do 8	Atlanta Intelligencer,	do Publishing Proclamations &c., as per bill filed,	53 00
Aug. 6	700	Aug. 6	Augusta Constitutional,	do do General and Special orders of General Wayne to June 6th, 1862,	54 67
do 6	701	do 6	J. M. G. Medlock,	do Publishing Grand order No. 10 in Central Georgian,	9 00
do 30	721	do 30	Savannah Morning News,	do Publishing, advertising and Printing done for the State as per bill filed,	285 24
Sept. 3	725	Sept. 3	Jones & Willingham,	do Publishing General order No. 10 in Lagrange Reporter,	7 00
Oct. 13	742	Oct. 13	J. R. Wikle,	do Publishing Proclamations and orders in Manassas Standard as per bill filed,	42 00—14,085 41



SUPREME COURT—For payment of costs to Attorneys and Pauper Criminal cases.			Indefinite.
1862	1862	Amount Appropriated,	
Jan 20 299	Jan 20	W. W. Montgomery, S. G., For arguing in Supreme Court three cases of Assault and Battery from Burke Co.,	45 00
May 12 572	May 12	N. J. Hammond, S. G., For arguing in Supreme Court, case J. R. Wilson vs. State (murder).	50 00
do 13 574	do 13	W. A. Lofton, Sol. Gen., For arguing in Supreme Court, case John (a slave) vs. State (murder).	50 00
Jun 16 609	Jun 16	W. W. Montgomery, S. G., For arguing in Supreme Court, case J. T. Alford vs. State (murder).	50 00
do 27 616	do 27	L. P. D. Warren, For arguing in Supreme Court, case J. W. Lester vs. State (murder).	50 00—245 00
PUBLIC DEBT.			Indefinite.
1862	1862	Amount Appropriated,	
May 31 591	May 31	John Jones, Tr. For payment of principal (in part) of temporary loan to the State by the Banks of Savannah and Augusta in 1861 and 1862, 1,567,600 00	
do 31 590	do 31	John Jones, Tr.. For interest paid on loans from the Banks in Augusta and Savannah in 1861 and 1862, as per account filed,	66,491 08
Aug 30 719	Aug 30	John Jones, Tr., For balance of principal paid on 5 per cent. temporary loan from the Mechanics' Bank of Augusta,	132,400 00
do 30 720	do 30	John Jones, Tr., For principal paid on temporary loan from Bank of Fulton,	100,000 00

## PUBLIC DEBT—Continued.

Aug 30 722	Aug 30	John Jones, Tr.,	For interest paid on loans to the State from Banks as per schedule filed,	11,444 33	2,051,923 91
1862	1862				
Jan 11 278	Jan 11	Rev. C. W. Lane,	CHAPLAIN OF PENITENTIARY—For Salary of 1861. Balance undrawn, Oct. 20, 1861, For his 4th quarter salary as Chaplain of Peniten- tiary, 1861,	37 50	37 50
1862	1862				
April 9 493	April 9	Rev. C. W. Lane,	Amount Appropriated, For his 1st quarter's salary as Chaplain of Peni- tentiary, 1862,	150 00	
July 3 622	July 3	Rev. C. W. Lane,	For his 2d quarter's salary as Chaplain of Peniten- tiary, 1862,	37 50	
Oct 20 748	Oct 20	Rev. C. W. Lane,	For his 3d quarter's salary as Chaplain of Peniten- tiary, 1862,	37 50	
				112 50	
1862	1862				
April 1 479	April 1	T. M. Bradford,	STATE MAGAZINE—To pay Guard of, in 1862. Amount Appropriated,	37 50	
July 2 479	July 2	T. M. Bradford,	For 1st quarter's pay as Guard at State Magazine, do 2d do do	400 00	
Oct. 1 733	Oct. 1	T. M. Bradford,	do 3d do do	100 00 100 00 100 00	
					300 00

100 00

Balance undrawn, October 20, 1862,  
STATE HOUSE CLOCK—For keeping in order in 1861.

50 00

1862 1862  
Jan 9 261 Jan. 9 T. M. Bradford, Amount Appropriated, 50 00  
For keeping in order State House Clock in 1861,

SENATE AND REPRESENTATIVE HALLS—For airing, cleaning, &c., in 1861.

50 00

1861 1861  
Dec. 21 231 Dec. 21 T. M. Bradford, Amount Appropriated, 50 00  
For airing, cleaning, &c., Senate and Representative Halls in 1861,

COMPTROLLER GENERAL—For Clerk hire in 1861.

135 125 00

1861 1861  
Nov. 23 167 Nov. 23 P. Thweatt, Balance undrawn, Oct. 20, 1861, 125 00  
For his 4th quarter's pay for clerk hire in 1861,

SUPREME COURT REPORTS—For purchase of.

Indefinite.

1862 1862  
April 16 502 April 16 G. N. Lester, Rep'r, Amount Appropriated, Indefinite.  
For 173 copies of 30th vol. of Georgia Reports, 519 00  
at \$3 per volume,

SPECIAL APPROPRIATIONS FOR 1861 AND 1862.

ARMS—For manufacture and purchase of, in 1862

350,000 00

1861 1861  
Dec. 21 233 Dec. 21 P Jones, Mast. Arm'r, Amount Appropriated, 150 00  
For part of appropriation for manufacture of arms,



## SPECIAL APPROPRIATIONS FOR 1861 AND 1862—Continued.

[illegible]

Balance undrawn Oct. 20, 1862,

MRS. M. F. BOGGESS—Widow.

1861	1861	Amount Appropriated,
Dec. 13	207 Dec. 13	For amount appropriated by act offered Dec. 13,
		1861, as salary of A. J. Boggess, late Sur-
		veyor General,

CHARLESTON—For relief of sufferers by fire in.

1862	1862	Amount Appropriated,	100,000 00
------	------	----------------------	------------

Jan. 10 274	Jan 10	F. W. Pickens, Gov- ernor S. C., }	For amount appropriated for the relief of the suf- ferers by fire in Charleston, S. C.,	100,000 00
CLERK OF HOUSE OF REPRESENTATIVES—For services as Clerk and contingent expenses.				

1862	1862	Amount Appropriated,	3,940 50

Jan. 11 279 Jan. 11 L. Carrington, Clerk, For pay as Clerk at session of 1861,

do 13 284	do 13 L. Carrington, Clerk,	For contingent expenses,	40 50—	3,940 50
-----------	-----------------------------	--------------------------	--------	----------

# JOHN M. COOPER & CO.—For printing for Convention.

77 07

1862

Jan. 13 256 Jan. 13 J. M. Cooper & Co., Amount Appropriated, For printing done for Con. while sitting at Sav., 77 07

## COMMISSIONERS TO SOUTHERN STATES—For additional pay of.

2,000 00

1861

Amount Appropriated,

200 00

Dec. 14 211 Dec. 14 H. P. Bell, Com., For additional pay as Com. to Tennessee,

do 21 230 do 21 D. C. Campbell, Com., do do Delaware,

200 00

do 26 243 do 26 J. W. A. Sanford, Com., do do Texas,

200 00

1862

do do do do do do

200 00

Jan. 4 252 Jan. 4 D. P. Hill, Com., do do Arkansas,

do 14 290 do 14 Samuel Hall, Com., do do North Carolina,

200 00

Jun 13 607 Jun 13 W. C. Daniel, Com., do do Kentucky,

do 27 732 Sep 27 W. J. Vason, Com., do do Louisiana,

200 00

200 00—1,400 00

600 00

Balance undrawn Oct. 20th, 1862,

600 00

## MRS. M. DILLON—For overpayment of tax.

33 47

1861

Amount Appropriated,

33 47

Dec. 12 202 Dec. 12 Mrs. Martha Dillon, For excess of tax paid in Chatham Co. in 1859,

33 47



Feb. 1	367	Feb. 1	J. M. Mobley,	do pay as Secretary of Senate for Session in 1861,	3,412 50—	3,440 00
1861.				SEALS, J. H.—For extra pay to		
Dec. 14	210	Dec. 14	John H. Seals,	Amount appropriated,		3,000 00
				For amount appropriated for his relief as Printer		
				of the Georgia Code of Laws,	3,000 00	
				SENATE CHAMBER AND HOUSE OF REPRESENTATIVES—For lighting &c., in 1861.		
1861.				Amount appropriated,		50 00
Dec. 21	231	Dec. 21	T. M. Bradford,	For lighting Chandaliers in Senate Chamber and		
				House of Representatives 1861,	50 00	
				STATE PRINTERS—For advance to		
1861.				Amount appropriated,		3,000 00
Dec. 14	205	Dec 14	Boughton, Nisbet & Barnes	For amount advanced to them as State Printers,	3,000 00	
			H. J. G. WILLIAMS—For pay as Clerk of Convention.			
1861.				Amount appropriated		200 00
Dec. 17	217	Dec 17	H. J. G. Williams,	For amount appropriated for services as Enrolling		
				Clerk of the Convention,	200 00	
				SALT—To encourage the manufacture of		
1862.				Amount appropriated,		50,000 00
Jan. 21	301	Jan. 21	P. Stotesberry & J. T. } Humphries, }	amount advanced to them under act of General As- sembly to encourage the manufacture of		
				Salt,	10,000 00—	10,000 00
				Balance undrawn October 20th 1862,		40,000 00



# SPECIAL APPROPRIATIONS FOR 1861 AND 1862—Continued.

1862. CHEROKEE VOLUNTEERS 1838—For pay of services and Rations, &c.  
 Amount appropriated,

Jan. 9 260 Jan. 9 T. M. Bradford, Auditor, For 4th and last quarter's pay as Auditor of claims  
 of Cherokee Volunteers 1838,  
 SPECIAL PRINTING FUND, 1862.

1861. 1861. Amount appropriated, 1,000 00

Dec. 17 222 Dec. 17 Gen. J. H. Clark, For 1,000 copies of Special order printed for 11th  
 division, Ga. M.,

10 00 990 00

Balance undrawn October 20th, 1862,

## ORDINARY OF BROOKS COUNTY.

1861. 1861. Amount appropriated,

Dec. 14 309 Dec 14 Ordinary of Brooks Co., To supply deficiency in the Educational Fund of  
 said county in 1860,  
 CONFEDERATE WAR TAX.

310 00 310 00

Amount appropriated

Aug. 30 718 Aug. 30 John Jones, Tr., For amount paid by Central Rail Road Bank on  
 13th May, 1862, on Confederate War Tax,  
 by request of the Governor,

Oct. 17 745 Oct. 17 John Jones, Tr., For amount paid Confederate Treasurer on State's  
 quota of War Tax due in April, 1862,

434,126 12 2,043,271 20

Indefinite.

Indefinite.

2,477,397 32













